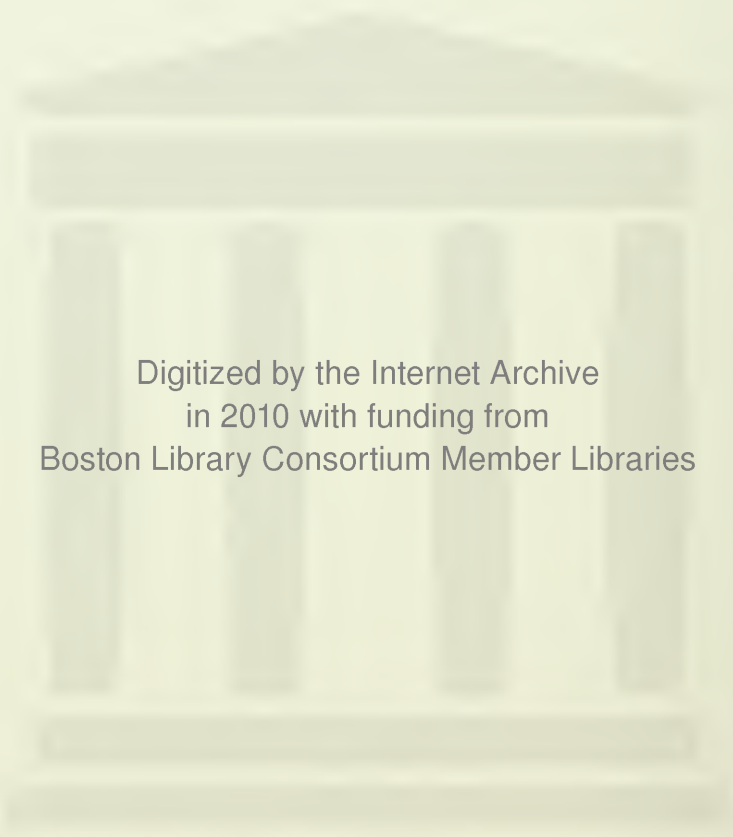


TOWN OF SALISBURY



Annual Report

1986



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TOWN OFFICERS**MODERATOR**

Edward D. Bailey, '88

SELECTMEN

John Kepper, '87

Bruno Floro, '88

Kathleen Downes, '89

ADMINISTRATIVE ASSISTANT TO THE BOARD

Edward C. Becker

TOWN CLERK

Dora Rapalyea, '87

DEPUTY TOWN CLERK

Gayle Landry

TAX COLLECTOR

Dorothea Lovejoy, '87

DEPUTY TAX COLLECTOR

Gayle Landry

TREASURER

Norma C. Lovejoy, '87

SUPERVISORS OF THE CHECKLIST

Frederick Adams, '88

Arthur Schaefer, Sr., '90

Russell Benedict, '92

CHIEF OF POLICE

Joseph Landry, Acting Chief

FIRE CHIEF

Edwin Bowne

ROAD AGENT

Leon Jones, '87

LIBRARY TRUSTEES

Sylvia Barber, '87

Lisa Uhrin, '88

Joy Chamberlin, '89

LIBRARIAN

Gail Clukay

TRUSTEES OF TRUST FUNDS

Gudmund Ipsen, '87 Daniel Hughes, '88 Polly Adams, '89

BUDGET COMMITTEE

Peter Merkes, '87 Edward Sawyer, '87 Sandra Miller, '87
 Norma C. Lovejoy, '88 Lawrence Reagan, '88 Donald Nixon, '88
 David Chamberlin, '89 Charles Haight, '89 Kenneth Mailloux, '89
 Bruno Floro (Ex officio)

PLANNING BOARD

Geraldine Burgess, '87 Dorothea Lovejoy, '87
 Daisy Dunham, '88 Kevin Connor, '89 Henry Smith, '89
 John Kepper (Ex officio)

ZONING BOARD OF ADJUSTMENT

Paul Brundrett, '87 David Fredette, '88 Irene Plourde, '88
 Theodore Andrus, '87 Wilfred Grendell, '86

Alternates:

Norma Lovejoy
 Frederick Adams

HEALTH OFFICER

Charles Alexander

OVERSEER OF PUBLIC WELFARE

Board of Selectmen

FOREST FIRE WARDEN

Kenneth Mailloux

BUILDING INSPECTOR

Daisy Dunham

RECREATION COMMITTEE

Karen Hooper Sharon MacDuffie Nancy Zink-Mailloux
 Rouleen Koelb Irene Plourde Mary Hattan
 Norma Lovejoy Bob Kinne

WARRANT FOR THE ANNUAL TOWN MEETING

THE POLLS WILL BE OPEN FROM 1:00 P.M. TO 9:00 P.M.
BUSINESS MEETING AT 7:30 P.M.

To the Inhabitants of the Town of Salisbury in the County of Merrimack in the State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in Salisbury on Tuesday, the 10th day of March 1986 at one o'clock in the afternoon to act upon the following subjects by ballot:

1. To choose all necessary Town Officers for the ensuing year.
2. To vote by Official Ballot the Amendments to the Salisbury Zoning Ordinance as proposed by the Planning Board and printed in the Town Report (by the Planning Board).
3. To vote by Official Ballot the Amendments to the Salisbury Building Code as proposed by the Planning Board and printed in the Town Report (by the Planning Board).

And to meet at 7:30 p.m. for the deliberative session to act on the following subjects:

4. To hear the reports of the Officers of the Town, agents, auditors and committees appointed and pass any vote relating thereto.

5. To see if the Town will vote to rescind the authority to spend \$8,000.00 from the Emergency Services Center Capital Reserve Fund for the purpose of the construction of an addition to the back of the Fire Station to house the Forestry Truck, said authorization was granted at the 1984 Town Meeting.

6. To see if the Town will vote to change the purposes of the Police Equipment Capital Reserve Fund, established in 1986, of the Fire Equipment Capital Reserve Fund, established in 1969, and of the Emergency Services Center Capital Reserve Fund, established in 1979, to the following common purpose: To purchase Fire, Police and Rescue vehicles and other durable emergency services equipment; and to combine the three funds into one, to be named, "Emergency Services Equipment Fund" and to appoint the Selectmen as agent for the Town to carry out the purpose of the fund.

7. To see if the Town will vote to appropriate the sum of \$13,500.00 for the purchase of a Police Cruiser and to authorize the withdrawal of \$13,500.00 from the Emergency Services Equipment Capital Reserve Fund for said purposes.

8. To see if the Town will vote to appropriate the sum of \$4,800.00 for the purchase of National Fire Protection Association approved Protective Turnout Clothing, a portable radio and two belt pagers for the Fire Department, and to authorize the withdrawal of \$4,800.00 from the Emergency Services Equipment Capital Reserve Fund for said purposes.

9. To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to be put in the Emergency Services Equipment Capital Reserve Fund.

10. To see if the Town will vote to authorize the Board of Selectmen to negotiate and enter into an agreement with the Society for the Protection of New Hampshire Forests whereby the Town will maintain public recreational facilities to be provided by the Society on property along the Blackwater River to be donated to the Society by Isabelle Huntoon Eaton.

11. To see if the Town will vote to establish a Capital Reserve Fund to be entitled, Recreational Facilities Capital Reserve Fund and to appoint the Selectmen as agent for the Town to carry out the purpose of the fund. The purpose of the fund is to obtain funds for the Maplewood Recreational Area's proposed facilities and other facilities the Town and Recreation Committee endorse.

12. To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to be put in the Recreational Facilities Capital Reserve Fund.

13. To see if the Town will vote to appropriate the sum of \$2,000.00 for the construction of a ramp to provide handicapped access to the Town Hall, and to authorize the withdrawal of \$2,000.00 from the Town Hall and Parking Lot Capital Reserve Fund, established in 1972 for said purposes.

14. To see if the Town will vote to raise and appropriate the sum of \$43,875.00 for the purpose of replacing South Road Bridge and enabling the Town to apply for State and Federal Aid for said replacement, and to authorize the Board of Selectmen and Treasurer to issue notes or bonds for the sum of \$43,875.00 and to perform all necessary powers and duties pursuant to RSA 33:8 in relation thereto, and further, to authorize the Selectmen in fixing the terms and conditions of said notes or bonds pursuant to RSA 33:8 to provide for repayment of principal and interest in such amounts as will be defrayed by the earnings from the Road Maintenance Capital Reserve Funds. (Ballot)

15. To see if the Town will vote to raise and appropriate the sum of \$6,000.00 to be put into the Pingree Bridge Capital Reserve Fund, established in 1985.

16. To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to be put in the Reassessment of the Town Capital Reserve Fund, established in 1986.

17. To see if the Town will vote to authorize the Board of Selectmen to explore with neighboring communities the possibility of sharing police protection or to take any action relating thereto.

18. Shall we adopt the provisions of RSA 72:1-c which authorize any town or city to elect not to assess, levy and collect a resident tax?

19. To see if the Town will vote to authorize the withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as set-offs against budgeted appropriations in the amounts indicated; and further, to authorize the Selectmen to make pro-rata reductions in the amounts if estimated entitlements are reduced, or to take any action thereon.

Health	\$1,000.00
Library	4,000.00
Fire	4,000.00
Police	2,000.00
Recreation	1,000.00

20. To see if the Town will vote to authorize the Selectmen to make application for, to accept and to expend on behalf of the Town any and all advances, grants or other funds, gifts or contributions, which may now or hereafter be forthcoming from the United States of America, the State of New Hampshire, any Federal or State agency, or any private gift or contribution in accordance with RSA 31:95-b.

21. To see if the Town will vote to authorize the Selectmen and Treasurer to borrow money on notes of the Town in anticipation of taxes, pursuant to RSA 33:7.

22. To see if the Town will vote to authorize the Selectmen to transfer tax liens acquired by the Town at a Tax Collector's sale or to convey title to real estate acquired pursuant to a Tax Collector's deed by public auction, sealed bid or in such other manner as the Selectmen may determine as justice may require pursuant to RSA 80:42.

23. To see if the Town will vote to authorize the Selectmen to sell Town property with a value under \$2,500.00.

24. To see if the Town will vote to accept the Budget as presented by the Budget committee and to raise and appropriate such sums of money as may be necessary to defray Town charges for the ensuing year or to pass any vote relating thereto.

25. To see if the Town will vote to discontinue subject to gates and bars that portion of Quimby Road beginning at the driveway leading to the dwelling of David Connors and continuing to the intersection of Quimby Road and the Old South Range Road. The purpose of this article is to confirm the Class VI status of this section of Quimby Road.

26. To see if the Town will vote to instruct the town's representatives to the General Court to take all necessary measures to insure that no low level radioactive waste from the Seabrook nuclear plant shall be stored or disposed of within this Town of Salisbury unless and until the proposed site of the proposed storage or disposal has been approved by the voters of the town at the annual Town Meeting by written ballot.

27. To transact any other business that may legally come before this meeting.

Given under our hands and seal, this 9th day of February, 1987.

JOHN KEPPEL
BRUNO FLORO
KATHLEEN DOWNES
Board of Selectmen

A true copy of the 1987 Salisbury Town Warrant—Attest:

JOHN KEPPEL
BRUNO FLORO
KATHLEEN DOWNES
Board of Selectmen

PROPOSED BUDGET 1987

PURPOSES OF APPROPRIATIONS
GENERAL GOVERNMENT

	Actual Appropriations 1986	Actual Expenditures 1986	Select- men's Budget 1987	Recom- mended by Budget Committee 1987	Not Recom- mended by Budget Committee
Town Officers' Salary	\$ 10,350	\$ 9,614	\$ 11,250	\$ 11,250	
Town Officers' Expenses	20,400	19,744	24,050	24,050	
Election and Registration Expenses	1,800	1,201	600	600	
Cemeteries	3,000	1,120	3,000	3,000	
General Government Buildings	20,375	13,517	18,000	18,000	
Planning and Zoning	1,000	1,262	2,400	2,400	
Legal Expenses	3,000	1,767	2,500	2,500	
Advertising and Regional Association	650	182	700	700	
Central Planning Com.	500	500	530	530	
PUBLIC SAFETY					
Police Department	12,626	12,231	13,626	13,100	
Fire Department	14,850	14,168	16,800	16,800	
Civil Defense	150		1	1	
Building Inspection	750	1,835	2,175	2,175	
HIGHWAYS, STREETS & BRIDGES					
Town Maintenance	43,750	52,907	38,750	38,750	
General Highway Department Expenses	8,400	9,022	8,400	8,400	
Street Lighting	1,250	1,070	1,250	1,250	
Highway Projects	29,000	28,418	57,250	57,250	
Pingree Bridge (Emergency)		4,888			

SANITATION	15,275	15,211	16,000	16,000
Garbage Removal				
HEALTH				
Health Department	100		100	100
Hospitals and Ambulances	1,650	1,650	1,650	1,650
Animal Control		100	100	100
WELFARE				
General Assistance	1,000	177	1,000	1,000
Old Age Assistance and Aid to the Disabled	2,000		1	1
Community Action Programs	677	677	680	680
Mediation	1		1	1
CULTURE AND RECREATION				
Library	6,018	6,018	7,224	7,224
Parks and Recreation	2,000	1,681	2,035	2,035
Patriotic Purposes	950	967	1,200	1,250
DEBT SERVICE				
Principal of Long-Term Bonds & Notes	5,000	5,000	10,000	10,000
Interest Expense—Long-Term Bonds & Notes	1,050	1,050	1,800	1,800
Interest Expense—Tax Anticipation Notes	1		1	1
CAPITAL OUTLAY				
Solid Waste Projects	2,500			
Library Renovations	4,000	2,800		
Fire Engine	55,000	37,475		
Police Cruiser			13,500	13,500
Emergency Service Equip. Cap.			4,800	4,800
Town Ramp			2,000	2,000
South Road Bridge Replacement			43,875	43,875

OPERATING TRANSFERS OUT

Payments to Capital Reserve Funds:

Recreation Capital Res. Fund				5,000	5,000
Fire Equip. Cap. Res. Fund	5,000		5,000		
Pingree Bridge Cap. Res. Fund	3,000		3,000	6,000	6,000
Revaluation Cap. Res. Fund	4,500		4,500	4,500	5,000
Police Equip. Cap. Res. Fund	6,500		6,500		
Emergency Ser. Equip. Cap. Res. Fund				5,000	5,000

MISCELLANEOUS

FICA, Retirement & Pension Contributions

	2,500		2,365	2,500	2,500
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Insurance

	17,425		10,128	19,000	19,000
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Unemployment Compensation

	200		177	250	250
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TOTAL APPROPRIATIONS

	\$308,198		\$279,922	\$349,499	\$349,524
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Less: Amount of Estimated Revenues, Exclusive of Taxes

					249,777
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Amount of Taxes to be Raised

					99,747
--	--	--	--	--	--------

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SOURCES OF REVENUE

TAXES

Resident Taxes					
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	\$ 5,000		\$ 5,790	\$ 5,500	\$ 5,500
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Yield Taxes

	5,000		9,231	5,000	5,000
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Interest and Penalties on Taxes

	10,000		8,020	7,000	7,000
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Inventory Penalties

			65		
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Change of Use

	500		7,333	2,000	2,000
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INTERGOVERNMENTAL REVENUES—STATE

Shared Revenue—Block Grant					
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	7,850		7,661	7,661	7,661
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Highway Block Grant	34,250	34,244	37,219
Reimb. a/c State-Federal Forest Land	680	753	750
Flood Reimbursement	12,250	13,198	13,947
Flood Control-County	280	146	150
Forest Fire Reimbursement		415	
INTERGOVERNMENTAL REVENUES—FEDERAL			
PILT			
Recreational Grant	1,800	1,778	1,775
LICENSES AND PERMITS	29,500		
Motor Vehicle Permit Fees	40,000	51,562	45,000
Dog Licenses	900	910	900
Business Licenses, Permits and Filing Fees	700	300	300
Motor Vehicle Stickers		248	
CHARGES FOR SERVICES			
Income from Departments	500	3,524	4,000
Rent of Town Property	300	551	300
MISCELLANEOUS REVENUES			
Interest on Deposits	7,500	6,790	5,000
Sale of Town Property		5,742	
Miscellaneous		4,429	2,100
OTHER FINANCING SOURCES			
Proceeds of Bonds and Long-Term Notes	49,500	20,000	43,875
Withdrawal from Capital Reserve	42,000	35,000	21,300
Revenue Sharing Fund	10,000	10,000	12,000
Fund Balance	29,000	33,900	34,000
Interest-Cemetery Trust Fund	1,000		
TOTAL REVENUES AND CREDITS	\$288,510	\$261,690	\$249,777

**1986 EXPENDITURES AND
1987 SELECTMEN'S PROPOSALS
Breakdown for line items**

Line Item	1986 Appropriation	1986 Expenditures	1987 Proposal
Town Officer's Salaries	<u>\$10,350</u>	<u>\$ 9,698</u>	<u>\$11,250</u>
a. Selectmen	2,700	2,700	2,700
b. Treasurer	600	600	600
c. Tax Collector	1,200	1,200	1,200
d. Deputy Tax Collector	300	393	500
e. Tax Collector Fees	2,000	1,337	2,000
f. Town Clerk	1,000	1,000	1,500
g. Deputy Town Clerk	550	623	750
h. Town Clerk Fees	2,000	1,846	2,000
Town Officers' Expenses	<u>\$20,400</u>	<u>\$19,668</u>	<u>\$24,050</u>
a. Labor	10,600	9,946	13,850
b. Telephone	1,000	956	1,000
c. Mileage	400	128	400
d. Audit	2,600	2,656	2,750
e. Town Report	1,500	1,197	1,500
f. Tax Preparation	1,500	1,217	1,500
g. Postage	800	753	900
h. State and County	200	370	350
i. General Expenses	1,200	1,611	1,200
j. Supplies	800	834	600
General Government Buildings	<u>\$20,375</u>	<u>\$13,527</u>	<u>\$18,000</u>
a. Fuel Oil	3,000	3,038	3,000
b. Electricity	2,875	2,067	2,500
c. Maintenance	4,500	2,958	4,500
d. 1987 Projects	10,000	5,463	8,000
Painting: Library and Academy Hall. Chimney at Library.			
Police Department	<u>\$12,626</u>	<u>\$11,093</u>	<u>\$13,100</u>
a. Labor	7,250	7,022	8,250
b. Cruiser Expenses	1,148	715	1,150
c. General Expenses	800	938	1,300
d. Telephone	1,200	1,232	1,400
e. Dispatch	2,228	1,186	1,000

Fire Department	<u>\$14,850</u>	<u>\$14,168</u>	<u>\$16,800</u>
a. Maintenance	3,000	3,303	3,000
b. Incentive Reimbursement	4,700	3,850	4,700
c. Training	500	489	800
d. Capital Compact	1,600	1,532	1,700
e. Radio Repair	500	924	700
f. Telephone	300	396	400
g. Miscellaneous	1,000	548	1,000
h. Rescue (Penacock)	1,250	1,250	2,000
i. Rescue	1,000	894	2,500
j. New Equipment	1,000	982	
Insurance	<u>\$17,425</u>	<u>\$10,127</u>	<u>\$19,000</u>
a. Workers Compensation	2,500	2,013	2,500
b. Town Officers' Bonds	525	486	550
c. NHMA Insurance Pool (18 months)			15,950
d. 1986 Other Coverages		7,628	

PROPOSED AMENDMENTS TO ZONING ORDINANCE

1. Amendment No. 1 as proposed by the Planning Board is:

ADD a new ARTICLE XVI. GROWTH MANAGEMENT INTERIM REGULATION. with the following text:

A. Purpose.

1. This Article is adopted for the purpose of establishing interim growth management regulations for the period of time from the 1987 to the 1988 annual Town Meeting, pursuant to RSA 674:23.

2. This Article is intended to establish rules to regulate and allow for a reasonable level of development and for environmentally appropriate use of land for one year while longer term provisions which will assess and balance community and regional development needs are studied and prepared. These regulations are adopted for the reasons set forth in the Findings of Fact made by the Planning Board and contained in the minutes of the January 19, 1987, meeting.

B. Applicability.

1. This Article shall apply to all new building construction, renovations, alterations, and additions intended to create dwelling units.

2. This Article does not apply to alteration, replacement, or reconstruction of existing dwelling units or commercial buildings or structures where no new dwelling unit or use is established.

3. This Article shall apply to subdivisions intended to create residential building lots, whether for sale, lease, rent, or condominium conveyance.

4. This Article shall apply to development for non-residential uses of a scale which involves more than ten acres or which can reasonably be expected to lead to development of additional property.

5. This Article does not apply to the subdivision of land which creates non-buildable lots.

6. All special exceptions granted in accordance with Article VII may be approved only if consistent with the purpose and intent of this Article.

7. All existing regulations and provisions in this Ordinance and other land use regulations governing any particular proposal and existing application procedures and approval processes shall continue to apply, unless superceded by the requirements of this Article.

C. General Provisions.

1. During the effective date of this Article, the number of building permits available for the creation of new dwelling units shall be limited to twenty (20). At least twelve (12) of the permits shall be available to individuals for their own use. For the purposes of calculation, the creation of each dwelling unit shall be deemed to constitute a single building permit, even though construction information may be appropriately contained on one application form. No individual or entity shall be entitled to more than two (2) permits during each application period.

a. Proposals for the construction of non-profit or low-income housing for the elderly shall be exempt from the limits of this Article, provided that

the proposed construction would occur in an area capable of supporting the use.

2. Complete applications received after the official posting of notice for the Public Hearing for this Article but prior to March 9, 1987, shall be processed under existing regulations, except that after ten (10) permits have been issued, any additional applications received will be returned to the applicants without action. Consideration for the issuance of permits during the effective date of this Article will require that applicants submit applications in accordance with the provisions set forth below.

3. Complete applications for the first half of the permits available under the Interim Regulation will be received beginning on March 11, 1987. Permits will be issued in the order applications are received on or following that date. Complete applications for the second half of the permits available will be received beginning on August 15, 1987. In the event that more applications are received during the first application period than can be processed, those applications will be returned to the applicants without action. A new application may not be submitted until the second application period begins on August 15. Permits will be issued in the order applications are received on or following that date. Any permits available but not issued during the first period will be made available as part of the second allotment. Any application that is incomplete or erroneous shall not be considered as having been received until a complete and correct application is actually received.

4. Permits issued for the creation of new dwelling units will be deemed invalid if construction does not commence within three months. Such permits shall be available for reissue to applicants previously denied in the order of receipt of applications.

5. No subdivision creating building lots shall be approved by the Planning Board unless the proposal meets the following requirements:

a. Creates no new roads, unless the new roads logically coordinate with existing roads so as to more effectively accommodate vehicular traffic;

b. Occurs in an area where the existing roads can safely handle the additional traffic generated by the subdivision, including safe travel for school buses and emergency vehicles;

c. Occurs in an area where emergency vehicles can respond within a reasonable amount of time without placing unreasonable demands upon Mutual Aid responders, and where there is water available to the satisfaction of the Fire Chief;

d. Occurs where site-specific soil data show that the seasonal high water table is more than one foot below the existing grade level on at least two acres of each proposed lot.

6. Proposals for subdivisions involving more than fifteen (15) potential dwelling units shall require environmental and economic impact studies conducted at the expense of the applicant and may be subject to phasing in based on such studies.

7. Development for non-residential uses of a scale which involves more than ten acres or which can reasonably be expected to lead to the development

of additional property shall, in addition to Site Plan Review, meet the following requirements:

- a. The parcel shall be located in an area appropriate for and capable of supporting the proposed use;
- b. The proposed use shall not have adverse effects upon abutters and nearby property;
- c. The proposal shall meet the requirements, as applicable, of Subsection 5 above; and
- d. The proposal shall be consistent with the Master Plan and any revisions to it adopted by the Planning Board.

D. Effective Date.

1. This Article shall take effect immediately upon passage, except as provided for in Section C-2.

2. This Article shall expire at the earliest of the following occurrences: one year after its adoption by Town Meeting or upon the effective date of an ordinance adopted pursuant to RSA 674:22 which addresses the unusual circumstances.

2. Amendment No. 2 as proposed by the Planning Board is:

IN ARTICLE III. DEFINITIONS. change the definition of LOT OF RECORD to read as follows:

LOT OF RECORD — A lot or parcel or tract described by metes and bounds, the description of which has been so recorded.

(Deletes the words “which is part of a subdivision of record in the office of the County Registry of Deeds, or a lot . . .” .)

3. Amendment No. 3 as proposed by the Planning Board is:

In ARTICLE V. LOT SIZE AND LOCATION OF BUILDINGS. change Sections E and F to read as follows:

E. All structures, wells, and septic systems, measured from the edge of the stone bed, shall be set back at least 75' from the centerline line of Town, subdivision, or private roads and at least 100' from the centerline of State or Federal highways. The restrictions of this section shall apply to septic system designs submitted for approval after March 11, 1987. (Adds the underlined words.)

F. Residential and agricultural structures and wells shall be set back at least 35' from side or rear property lines. Residential septic systems, measured from the edge of the stone bed, shall be set back at least 45' from side or rear property lines. Commercial structures, septic systems, and wells shall be set back at least 50' from side or rear property lines. The restrictions of this section shall apply to septic system designs submitted for approval after March 11, 1987. (Increases requirement for accessory buildings from 10' to 35' and adds requirements for septic systems and wells.)

PROPOSED AMENDMENTS TO THE BUILDING CODE

1. Amendment No. 1 as proposed by the Planning Board is:

In ARTICLE V. PERMIT REQUIREMENTS. in Section A-1, delete subsection a, reletter subsection b to a, and insert a new subsection b such that Section A-1 will read as follows:

2. Any person who intends to construct, alter, enlarge, move, demolish, or change the use of any building shall discuss the project with the Building Inspector and obtain a permit, if required, prior to the commencement of the planned project.

a. Normal repairs and maintenance which do not alter the size or use of a building shall not require the issuance of a permit.

b. Normal repairs and maintenance do not include: 1) the cutting away of any wall, partition, or portion thereof; 2) the removal or cutting away of any structural beam or bearing support; 3) the removal or change of any required means of egress; or 4) the addition to, or major alteration, replacement or relocation of any plumbing, electrical, or mechanical piping or wiring systems.

2. Amendment No. 2 as proposed by the Planning Board is:

In ARTICLE V. PERMIT REQUIREMENTS. in Section A-2, add the underlined words, as follows:

2. Any change in the use or in the nature or type of occupancy shall require approval by the Building Inspector that the change meets the provisions of this Code and other applicable regulations governing the new use or occupancy. For the purposes of this section, conversion of a seasonal dwelling to year-round occupancy, conversion of an existing single-family dwelling to multiple dwelling units, and conversion to rental property regardless of number of dwelling units contained shall all constitute changes in use.

3. Amendment No. 3 as proposed by the Planning Board is:

In ARTICLE V. PERMIT REQUIREMENTS. replace Section C with a new Section C as follows:

C. Fees.

1. Fees for permits shall be based upon categories of construction, as follows:

a. Detached or attached accessory buildings or structures under 200 square feet in area with no heating system or wiring — \$10.00.

b. All other detached or attached accessory buildings or structures — \$20.00

c. Living space additions — \$50.00.

d. Single-family dwellings — \$100.00.

e. Multiple dwelling units, commercial, or institutional — \$250.00.

f. Work not included above — \$10.00 minimum and an additional \$10.00 per inspection required.

2. Fees shall be made payable to the Town of Salisbury and shall accompany the application.

4. Amendment No. 4 as proposed by the Planning board is:

In ARTICLE V. PERMIT REQUIREMENTS. in Section D, insert two new Subsections 2 and 3 as follows, and renumber the existing subsections 2, 3, and 4 accordingly.:

2. The applicant shall notify the Fire Chief or his agent and make the premises accessible at reasonable times for inspection of the heating system prior to operation.

3. Notification of readiness for inspections shall be made at least three days in advance.

5. Amendment No. 5 as proposed by the Planning Board is:

In ARTICLE VI. CONSTRUCTION REQUIREMENTS; FIRE SAFETY REQUIREMENTS. change Section A-2 to read as follows:

2. All dwelling units shall have a minimum of 600 square feet of living space on at least one level.

6. Amendment No. 6 as proposed by the Planning Board is:

In ARTICLE VI. CONSTRUCTION REQUIREMENTS; FIRE SAFETY REQUIREMENTS. in Section A-5, add the underlined words as follows:

5. All dwellings and all public and commercial buildings shall be equipped with adequate septic disposal facilities complying with the State of New Hampshire Water Supply and Pollution Control Commission regulations and local health and sanitation regulations.

7. Amendment No. 7 as proposed by the Planning Board is:

In ARTICLE VI. CONSTRUCTION REQUIREMENTS; FIRE SAFETY REQUIREMENTS. change Section A-6 to read as follows:

6. New construction shall comply, as applicable, with the requirements of the New Hampshire Energy Code, 1979, as amended. (Omits the word "dwelling" and adds the words "as applicable.")

8. Amendment No. 8 as proposed by the Planning Board is:

In ARTICLE VI. CONSTRUCTION REQUIREMENTS; FIRE SAFETY REQUIREMENTS. change Section B-1 to read as follows:

1. Solid fuel burning equipment of any type shall not be placed in operation in any building, existing or under construction, until such time as the chimney and installation have been approved in writing by the Fire Chief or his agent. (Changes "wood-burning stoves" to "solid fuel burning equipment" and requires approval of installation instead of approval of plans for installations.)

9. Amendment No. 9 as proposed by the Planning Board is:

In ARTICLE VI. CONSTRUCTION REQUIREMENTS; FIRE SAFETY REQUIREMENTS. add a new Section B-9 to read as follows:

9. All construction, alteration, replacement, and demolition shall comply, as applicable, with the requirements of the New Hampshire State Fire Code, 1984, as amended.

SELECTMEN'S REPORT

The Board of Selectmen considers that 1986 was another good year for the Town. Nothing more catastrophic than the failure of the planks on the Pingree Bridge disrupted the routine daily business of the Town, and with State assistance even that was quickly remedied.

The budget approved at the 1986 Town Meeting resulted in a 7.8% increase in the tax rate over that of 1985. While the County portion of the rate declined, the town and school portions rose 12.6% and 10.7% respectively. Ideally there would be a commensurate increase in the amount of taxable property in the town, but the tax base rose only 2% and thus the tax rate had to be increased accordingly to make up the difference. Once again, however, the auditors' report shows that the Town's financial position at the end of the year was sound. The undesignated fund balance, or surplus was virtually the same as that of the previous year. This in itself bespeaks good financial planning and control of expenditures by all departments and judicious balancing of the Town's needs with its ability to pay on the part of the Budget Committee.

The year 1986 was one of unprecedented expansion of the Town, particularly with respect to the number of new single family dwellings constructed or for which construction permits were issued. Growth of this magnitude, if it continues, will quickly have an impact on schools, roads, emergency services and the financial needs of the Town. Whereas land developers may be required to share these financial burdens they create, Salisbury's growth has come from builders to whom such costs cannot be passed directly. As a result, the Planning Board, well aware of the importance of growth management controls, has been and is working diligently to prevent the adverse results of uncontrolled growth by preparation of land use regulations necessary for the reasoned and environmentally sound development of the Town. We cannot overemphasize the importance of the task with which the Planning Board is faced and strongly urge the townspeople to give active and enthusiastic support when asked to assist in planning the future of the Town.

A public informational meeting on the replacement of Pingree Bridge was held in November. At that time Department of Transportation planners brought the town up-to-date on the status of the planning for the project. The State-preferred location for the new bridge, predicated on leaving the present structure intact and in place, was deemed unacceptable by residents in that vicinity, particularly those whose properties would be affected and those making the presentation were asked to seek a more viable solution. As of this writing, it appears that a compromise plan which will satisfy both the Town and State and Federal authorities has been developed. The plan requires several design exceptions and if these are granted, it is anticipated that an official public hearing on the proposal will be held in the Spring. Barring any administrative delays, the project will be included in the Fiscal 1988 bridge replacement program.

Planning for the replacement of Peter's bridge is well underway and is scheduled as part of the 1989 program.

Since there is now a five year lapse between time of application and the beginning of construction, the Board concluded that it is time to plan the replacement of the South Road bridge. Accordingly, the voters are being asked to authorize the Selectmen to proceed on that project. As in the case of Peter's bridge, the cost of the new South Road bridge will have no effect on the tax rate, since funding of the Town's 7.5% share will again come from the earnings of the Road Maintenance Capital Reserve Fund.

For some time the Board, along with the Town's part-time police force has been concerned about the adequacy of the coverage which can be provided by such a skeleton force. Some townspeople have been openly critical of the department's method of operation, but it should be remembered that the type and extent of the service furnished is essentially that which the Town has previously indicated it wishes the department to provide. Nevertheless, additional help is urgently needed, particularly since one officer is presently on an extended leave of absence and the other cannot be expected to perform continuously during the hours he is in Town. Newspaper advertisements for part-time personnel have produced no results. It might be easier to attract full-time personnel, but the Board is not convinced such a step is necessary or justified, and further believes that the impetus for such a major change should come from the Town itself. As an alternative, the Board is now asking authorization to explore the possibility of entering into a cooperative agreement with one of our neighboring towns having full-time police personnel. Such an agreement would provide, as a minimum, the legal and technical guidance which the department admittedly lacks and needs if it is to take proper action under all circumstances. Hopefully, it would provide additional in-town or on-call coverage as well, if the Town is unable to increase the size of its resident force.

The condition of the five maple trees lining the Town green had deteriorated to the point where they were becoming a hazard. Consequently, they were removed and are now feeding the fires at Academy Hall. Through the generosity of the Salisbury Historical Society and the Salisbury Nursery they were replaced by thirteen Norway maples which promise to do much to restore the beauty of the common in the years ahead. This is the first step in a program for the beautification of the town grounds. The program is in the early planning stage and will be a joint effort of the Friends of the Salisbury Free Library, the Historical Society and the Town. A committee representing the three organizations has been appointed and, together with a landscape architect, will develop a plan to enhance the colonial character of the area and make it one of which the Town can justifiably be proud.

Improvements to town buildings were made by painting the exterior of the Town Hall and the major part of the fire station. Toilet and work space facilities were installed as part of the second phase of the library renovation and that project is virtually completed. Septic system design for the Library has been approved, the project is presently out for bids, and construction will begin in the Spring as soon as weather permits.

The Concord Regional Solid Waste/Resource Recovery Cooperative's plans for construction of a Solid Waste disposal facility in Penacook are proceeding on schedule. Tentatively, the plant will go into operation in late 1988 or early 1989. In the near future, the Board must begin consideration of methods and facilities required to collect and transport Salisbury's refuse to that facility.

The Town was again blessed in having so many, so willing to devote time, effort and resources to the betterment of the community. Without these unsung heroes and heroines Salisbury would not be the desirable place to live that it is. Among official agencies, the Board believes special tribute should go to the Zoning Board of Adjustment for the objective and carefully considered decisions it has rendered. Among the supporting organizations, recognition must be given to the Boosters Club for its continuing organization of the Senior Citizens Dinner, to the Historical Society for hosting the annual town children's Christmas party, to the Salisbury Congregational Community Church for providing facilities for the Senior Citizen lunches, to the Recreation Committee for making the Little League program possible, to the Friends of the Library for its help in improving and expanding library services, and to the Old Home Day Committee for its inspired leadership in making that event the high point of the Summer. All such activities promote a togetherness and an ambiance which makes our town unique.

And finally, repeating what we said last year, input from the Town greatly assists the Selectmen and all town officials in carrying out their duties, your opinions and suggestions are welcomed. Only with guidance and assistance from the townspeople can the elected officials, acting as their agent, conduct the business of the Town in a manner which will satisfy and reflect the will of the majority.

Respectfully submitted,

JOHN KEPPER

BRUNO FLORO

KATHLEEN DOWNES

Board of Selectmen

PLANNING BOARD REPORT

During 1986, the Planning Board approved five subdivisions, each creating one new buildable lot. Despite this relatively low volume of activity, the number of preliminary inquiries regarding large-scale developments was markedly increased from previous years. The pressures of development experienced in the southern portion of the State are spreading into and beyond the greater Concord region. The availability of large tracts of land in Salisbury will probably result in an increase in subdivision activity while economic conditions remain favorable.

Although the low demand for new dwelling permits during past years had not seemed to warrant limitations on new housing starts, the lack of any limitations during 1986 appeared to have targeted Salisbury for more than its average share of new construction. Permits totaling twenty-eight new dwelling units were issued, an amount triple the average number issued yearly since 1975 and double the highest number issued in any one year during the same period.

Based on these trends and other changes in the focus of land use, the Planning Board is proposing an Interim Growth Management Regulation, placing limitations upon new dwelling construction and restrictions upon the subdivision of land for a one-year period of time, while efforts to finalize long-range plans continue.

The Planning Board has spent considerable time during the past year gathering and assimilating information for the update of the Master Plan. In June, two public informational sessions were conducted, one with soil scientist David Marceaux, and the other with hydrologist John Cotton. The primary issue raised at both sessions was the protection of water quality from sources of pollution including residential fuel oil tanks and malfunctioning septic systems. The need for more stringent controls on the design and maintenance of septic systems than currently imposed by the State may be necessary to protect water quality.

Questionnaires summarizing the issues of concern to the Planning Board in its efforts to finalize long-range plans will be mailed early in the Spring. Responses from citizens and property owners are of utmost importance to the Board and will form the basis for proposing future direction and changes in the Master Plan and related land use regulations. The Planning Board can present the issues, but the decisions rightfully belong to the Town as a whole.

Respectfully submitted,

DAISY DUNHAM

Chairman

HENRY H. SMITH

KEVIN CONNOR

DOROTHEA LOVEJOY

JOHN C. KEPPER

BRENDA BODA

Alternate

TAX COLLECTOR'S REPORT
Fiscal Year Ended December 31, 1986

—DR.—

		Levies Of:	
	1986	1985	Prior
Uncollected Taxes — Beginning of Fiscal Year			
Property Taxes	\$	\$ 50,534.43	\$
Resident Taxes		530.00	30.00
Yield Taxes		549.71	
Taxes Committed to Collector:			
Property Taxes	\$426,642.58		
Resident Taxes	5,480.00		
Land Use Change Taxes	7,332.63		
Yield Taxes	9,681.24		
Added Taxes:			
Property Taxes	1,065.74	3.01	
Resident Taxes	470.00	50.00	
Interest Collected on Delinquent			
Property Taxes	1,153.31	3,368.37	
Penalties Collected on			
Resident Taxes	17.00	47.00	1.00
TOTAL DEBITS	<u>\$451,842.50</u>	<u>\$ 50,082.43</u>	<u>\$ 31.00</u>

—CR.—

Remittances to Treasurer During Fiscal Year:			
Property Taxes	\$384,736.84	\$ 50,631.42	\$
Resident Taxes	5,310.00	470.00	
Yield Taxes	9,681.24		
Land Use Change Taxes	7,332.63		
Interest Collected During Year	1,153.31	3,368.37	
Penalties on Resident Taxes	17.00	47.00	1.00
Abatements Made During Year:			
Property Taxes	3,134.12	455.60	
Resident Taxes	380.00	110.00	20.00
Error (Drummond)		.04	
Uncollected Taxes — End of Fiscal Year:			
(As Per Collector's List)			
Property Taxes	39,837.36		
Resident Taxes	260.00		
TOTAL CREDITS	<u>\$451,842.50</u>	<u>\$ 55,082.43</u>	<u>\$ 31.00</u>

SUMMARY OF TAX SALES ACCOUNTS
Fiscal Year Ended December 31, 1986

—DR.—

	Tax Sales on Account of Levies Of		
	1985	1984	Prior
Balance of Unredeemed Taxes-			
Beginning Fiscal Year	\$	\$6,211.09	\$2,206.89
Taxes Sold To Town During			
Current Fiscal Year*	8,618.24		
Subsequent Taxes Paid			
Interest Collected After Sale	610.10	2,006.28	927.19
Redemption Costs			
TOTAL DEBITS	<u>\$9,228.34</u>	<u>\$8,217.37</u>	<u>\$3,134.08</u>

—CR.—

Remittances to Treasurer During Year:

Redemptions	\$6,732.17	\$4,926.21	\$2,206.89
Interest & Costs After Sale	610.10	2,006.28	927.19
Abatements During Year			
Deeded To Town During Year			
Unredeemed Taxes—End of Fiscal			
Year	1,886.07	1,284.88	
Unredeemed Subsequent Taxes			
Unremitted Cash			
TOTAL CREDITS:	<u>\$9,228.34</u>	<u>\$8,217.37</u>	<u>\$3,134.08</u>

* Amount of Tax Sale(s) sold to Town held during current fiscal year, including total amount of taxes, interest and costs to date of sale(s).

TOWN CLERK'S REPORT
FOR THE YEAR ENDING DECEMBER 31, 1986

Motor Vehicle Permits	\$51,562.00
Dog Licenses	909.50
Filing Fees	8.00
Marriage Licenses	100.00
NHMV Stickers	<u>248.50</u>
TOTAL	<u>\$52,828.00</u>

SCHEDULE OF TOWN PROPERTY

Academy Hall — building, contents	\$110,000.00
Town Hall — building, contents	89,000.00
Library — building, contents	33,750.00
Fire Department — building, contents (trucks)	124,200.00
Hearse House	2,400.00
Land	26,700.00

SUMMARY INVENTORY

Land	\$ 6,921,350.00
Buildings	12,450,650.00
Utilities	636,200.00
Mobile Homes	182,850.00
Blind Exemptions	25,800.00
Elderly Exemptions	175,800.00

Number of War Service Credits: 78

TAX RATE APPROVAL LETTER

October 16, 1986

Taxes Committed to Collector:

Town Property Taxes Assessed	<u>\$426,775.00</u>
Total Gross Property Taxes	\$426,775.00
Less: Est. War Service Tax Credits	<u>3,900.00</u>
Net Property Tax Commitment	\$422,875.00
 Net School Appropriations	 \$312,508.00
County Tax Assessment	55,128.00

Tax Rate — Town \$ 21.35

TAX RATE

Municipal	\$ 3.52
County	2.73
School	15.10

Tax Rate (per \$1,000.00) = \$21.35

Carri • Plodzik • Sanderson
Professional Association
accountants & auditors

A Bruce Carri, CPA
Stephen D. Plodzik, PA
Robert E. Sanderson, PA
Paul J. Mercier, CPA
Edward T. Perry, CPA
Armand G. Martineau, CPA

193 North Main Street
Concord, New Hampshire 03301
Telephone: 603-225-6996

AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of
the Board of Selectmen
Town of Salisbury
Salisbury, New Hampshire

We have examined the general purpose financial statements of the Town of Salisbury, New Hampshire and the combining fund financial statements of the Town as of and for the year ended December 31, 1986, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly the financial position of the Town of Salisbury, New Hampshire, at December 31, 1986, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Also, in our opinion, the combining fund financial statements referred to above present fairly the financial position of each of the funds of the Town of Salisbury, New Hampshire, at December 31, 1986, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining fund financial statements. The accompanying financial information listed as supporting schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Town of Salisbury, New Hampshire. Such information has been subjected to the auditing procedures applied in the examination of the general purpose and combining fund financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective funds taken as a whole.

Carri Plodzik Sanderson
Professional Association

January 16, 1987

EXHIBIT A
TOWN OF SALISBURY
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1986

	Governmental Fund Types	Fiduciary Fund Type	Account Groups	Totals	
	Special Revenue	Trust Funds	General Long-Term Debt	December 31, 1986	(Memorandum Only) December 31, 1985
ASSETS					
Cash (Note 1F)		\$194,677	\$	\$362,940	\$298,142
Investments, At Cost (Note 1F)	\$153,796	73,065		73,065	81,115
Receivables					
Taxes	43,268			43,268	60,062
Due From Other Governments	13,303			13,303	15,964
Amount To Be Provided For Retirement of General Long-Term Debt			30,000	30,000	15,000
TOTAL ASSETS	\$210,367	\$267,742	\$30,000	\$522,576	\$470,283
LIABILITIES AND FUND EQUITY					
Liabilities					
Yield Tax Security Deposits	\$ 2,330	\$	\$	\$ 2,330	\$ 4,660
Redemptions Due Others	1,306			1,306	1,753
Due To Other Governments	124,576			124,576	124,453
Notes Payable			30,000	30,000	15,000
Total Liabilities	128,212		30,000	158,212	145,866
Fund Equity					
Fund Balances					
Reserved For Encumbrances (Note 1E)	32,714	18,060		32,714	8,912
Reserved For Endowments				18,060	17,028
Unreserved					
Designated For Capital Acquisitions	49,441	249,682		249,682	226,956
Undesignated	82,155	267,742		63,908	71,521
Total Fund Equity	132,155	267,742		364,364	324,417
TOTAL LIABILITIES AND FUND EQUITY	\$210,367	\$267,742	\$30,000	\$522,576	\$470,283

The accompanying notes are
an integral part of these financial statements.

EXHIBIT B
TOWN OF SALISBURY
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types
For The Fiscal Year Ended December 31, 1986

	Governmental Fund Types		Totals (Memorandum Only)	
	General	Special Revenue	December 31, 1986	December 31, 1985
Revenues				
Taxes	\$458,910		\$458,910	\$442,681
Intergovernmental Revenues	72,650	\$ 6,909	79,559	84,235
Licenses and Permits	52,667		52,667	45,743
Charges For Services	4,619		4,619	2,064
Miscellaneous	14,311	1,414	15,725	10,140
Other Financing Sources				
Interfund Transfers	45,000		51,018	40,269
Proceeds of Long-Term Notes	20,000		20,000	
Total Revenues and Other Sources	668,157	14,341	682,498	625,132
Expenditures				
General Government	66,517		66,517	63,233
Public Safety	27,097		27,097	24,803
Highways, Streets, Bridges	96,041		96,041	88,000
Sanitation	15,211		15,211	14,472
Health	1,750		1,750	1,650
Welfare	854		854	3,685
Culture and Recreation	2,653	5,863	8,516	7,948
Debt Service				
Principal	5,000		5,000	9,066
Interest	1,050		1,050	1,603
Capital Outlay	41,619		41,619	12,761
Other Uses				
Interfund Transfers	25,018	10,000	35,018	42,500
Intergovernmental Transfers	367,636		367,636	365,312
Total Expenditures and Other Uses	650,446	15,863	666,309	635,033
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	17,711	(1,522)	16,189	(9,901)
Fund Balances - January 1	64,444	15,989	80,433	90,334
Fund Balances - December 31	\$ 82,155	\$14,467	\$ 96,622	\$ 80,433

EXHIBIT C
TOWN OF SALISBURY
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General and Special Revenue Fund Types
For The Fiscal Year Ended December 31, 1986

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues									
Taxes	\$451,975	\$458,910	\$ 6,935	\$ 10,000	\$ 6,909	\$ (3,091)	\$451,975	\$458,910	\$ 6,935
Intergovernmental Revenues	72,029	72,650	621				82,029	79,559	(2,470)
Licenses and Permits	44,900	52,667	7,767				44,900	52,667	7,767
Charges For Services		4,619	1,969					4,619	1,969
Miscellaneous	10,800	14,311	3,511		1,414	1,414	10,800	15,725	4,925
Other Financing Sources									
Interfund Transfers	45,000	45,000			6,018		51,018	51,018	
Proceeds of Long-Term Notes	20,000	20,000					20,000	20,000	
Total Revenues and Other Sources	647,354	668,157	20,803	16,018	14,341	(1,677)	663,372	682,498	19,126
Expenditures									
General Government	89,689	66,517	23,172				89,689	66,517	23,172
Public Safety	28,376	27,097	1,279				28,376	27,097	1,279
Highways, Streets, Bridges	82,400	96,041	(13,641)				82,400	96,041	(13,641)
Sanitation	15,275	15,211	64				15,275	15,211	64
Health	1,750	1,750					1,750	1,750	
Welfare	3,678	854	2,824				3,678	854	2,824
Culture and Recreation	2,950	2,653	297						
Debt Service				6,018	5,863	155		8,968	452
Principal	5,000	5,000					5,000	5,000	
Interest	1,051	1,051					1,051	1,051	
Capital Outlay	67,343	41,619	25,724				67,343	41,619	25,724
Other Uses									
Interfund Transfers	25,018	25,018			10,000		35,018	35,018	
Intergovernmental Transfers	367,636	367,636					367,636	367,636	
Total Expenditures and Other Uses	690,166	650,446	39,720	16,018	15,863	155	706,184	666,309	39,875
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses (Note 1D)	(42,812)	17,711	60,523	(1,522)		(1,522)	(42,812)	16,189	59,001
Fund Balances - January 1	64,444	64,444		15,989	15,989		80,433	80,433	
Fund Balances - December 31	\$ 21,632	\$ 82,155	\$60,523	\$15,989	\$14,467	(\$1,522)	\$ 37,621	\$ 96,622	\$59,001

EXHIBIT D
TOWN OF SALISBURY
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Trust Funds
For The Fiscal Year Ended December 31, 1986

	Trust Funds		Capital Reserve Funds		Totals	
	Expendable	Nonexpendable	Town	School	(Memorandum Only) December 31, 1986	December 31, 1985
Revenues						
New Funds	\$	\$			\$ 20,000	\$ 20,300
Interest and Dividend Income	1,117		15,007	2,471	18,595	18,574
Gain On Sale of Securities			1,248		1,248	
Other Financing Sources						
Interfund Transfers			19,000		19,000	22,000
Total Revenues and Other Sources	1,117		35,255	22,471	58,843	60,874
Expenditures						
Cemetery	85				85	73
Other Uses						
Interfund Transfers			35,000		35,000	19,769
Total Expenditures and Other Uses	85		35,000		35,085	19,842
Excess of Revenues and Other Sources Over Expenditures and Other	1,032		255	22,471	23,758	41,032
Fund Balances - January 1	8,748	8,280	200,436	26,520	243,984	202,952
Fund Balances - December 31	\$9,780	\$8,280	\$200,691	\$48,991	\$267,742	\$243,984

EXHIBIT A-1
TOWN OF SALISBURY
All Special Revenue Funds
Combining Balance Sheet
December 31, 1986

<u>ASSETS</u>	Federal Revenue Sharing	Salisbury Free Library	<u>Totals</u>	
			<u>December 31, 1986</u>	<u>December 31, 1985</u>
Cash	\$11,366	\$3,101	\$14,467	\$13,223
Due From Other Governments				<u>2,766</u>
 TOTAL ASSETS	 \$11,366	 \$3,101	 \$14,467	 \$15,989

FUND BALANCES

<u>Fund Balances</u>				
<u>Unreserved</u>				
Undesignated	\$11,366	\$3,101	\$14,467	\$15,989

The accompanying notes are
an integral part of these financial statements.

EXHIBIT A-2
TOWN OF SALISBURY

All Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For The Fiscal Year Ended December 31, 1986

	Federal Revenue Sharing	Salisbury Free Library	Totals Year Ended	
			December 31, 1986	December 31, 1985
<u>Revenues</u>				
Intergovernmental Revenues	\$ 6,909	\$	\$ 6,909	\$10,365
Local Sources	1,020	394	1,414	1,686
<u>Other Financing Sources</u>				
Interfund Transfers		<u>6,018</u>	<u>6,018</u>	<u>5,500</u>
<u>Total Revenues and Other Sources</u>	<u>7,929</u>	<u>6,412</u>	<u>14,341</u>	<u>17,551</u>
<u>Expenditures</u>				
Culture and Recreation		5,863	5,863	5,362
<u>Other Uses</u>				
Interfund Transfers	<u>10,000</u>		<u>10,000</u>	<u>15,000</u>
<u>Total Expenditures and Other Uses</u>	<u>10,000</u>	<u>5,863</u>	<u>15,863</u>	<u>20,362</u>
<u>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</u>	(2,071)	549	(1,522)	(2,811)
<u>Fund Balances - January 1</u>	<u>13,437</u>	<u>2,552</u>	<u>15,989</u>	<u>18,800</u>
<u>Fund Balances - December 31</u>	<u>\$11,366</u>	<u>\$3,101</u>	<u>\$14,467</u>	<u>\$15,989</u>

The accompanying notes are
an integral part of these financial statements.

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTSDecember 31, 1986NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town.

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are Federal Revenue Sharing and Salisbury Free Library Funds.

FIDUCIARY FUNDS

Trust Funds - Trust Funds are used to account for the assets held in trust by the Town for others.

B. Account Groups (Fixed Assets and Long-Term Liabilities)

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses)

TOWN OF SALISBURYNOTES TO THE FINANCIAL STATEMENTSDecember 31, 1986

in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the state, the Town does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

C. Basis of Accounting

The accounts of the General, Special Revenue, and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting.

D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. The Town budget represents departmental appropriations as authorized by annual or special Town Meetings. The Selectmen may transfer funds between operating categories as they deem

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTSDecember 31, 1986

necessary. State Statutes require balanced budgets but provide for the use of beginning fund balance to achieve that end. In 1986, the beginning fund balance was applied as follows:

Unreserved Fund Balance		
Used To Reduce 1986 Tax Rate		\$33,900
<u>Beginning Fund Balance</u>		
Reserved For Encumbrances		
General Government Buildings	\$3,069	
Solid Waste Projects	<u>5,843</u>	
Total Beginning Fund Balance		<u>8,912</u>
Total Fund Balance Applied		<u>\$42,812</u>

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures; and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year. The reserve for encumbrances at December 31 consists of the following:

<u>General Fund</u>	
Solid Waste Projects	\$ 6,999
General Government Buildings	6,990
Library Renovations	1,200
Fire Truck	<u>17,525</u>
<u>Total</u>	<u>\$32,714</u>

F. Cash and Investments

At year end, the carrying amount and bank balance of the Town's deposits was \$362,940. Of this balance, \$316,548 was covered by federal depository insurance and \$46,392 was uninsured.

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States Government in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this state or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption cash and equivalents.

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTSDecember 31, 1986

The Town is further authorized to invest Trust Funds in obligations of political subdivisions and stocks and bonds, as they are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with Trust Funds. Capital Reserve Funds may be invested only by deposit in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

Investments in all instances are stated at cost, or in the case of donated investments, at market value at the time of bequest or receipt. Investments at year end are as follows:

	<u>Carrying Amount</u>
Corporate Stocks	\$73,065

The market value of these stocks is approximately the cost.

G. Inventories

Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

H. Taxes Collected For Others

The property taxes collected by the Town include taxes levied for the Merrimack Valley School District and Merrimack County which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town. The payments are recorded in the General Fund financial statements as intergovernmental transfers.

I. Property Taxes

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to December 31, 1986, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Salisbury annually recognizes, without reserve, all tax receivables at the end of the fiscal year. The Town feels this practice of accrual is justified as it more appropriately matches the liability to the school district entity at December 31, with collections which are intended to finance these payments through June 30 of the following year.

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTSDecember 31, 1986

Annually, the Town establishes an amount for abatements, discounts and refunds of property and resident tax revenues known as overlay. All abatements, discounts and refunds are charged to this account. The amount raised in 1986 was \$5,420 and expenditures amounted to \$4,181.

As prescribed by law, the Tax Collector sells at tax sale all uncollected property taxes in the following year after taxes are due, where applicable. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two-year redemption period, the property is tax-deeded to the lien holder.

J. Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

NOTE 2 - INTERGOVERNMENTAL RECEIVABLES

The intergovernmental receivables at December 31, 1986 consist of the following:

<u>General Fund</u>	
Flood Control Lands	\$13,303

NOTE 3 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 1986.

	<u>General Obligation Debt</u>
Long-term Debt	
Payable January 1, 1986	\$15,000
New Debt Issued	20,000
Long-term Debt Retired	(<u>5,000</u>)
Long-term Debt	
Payable December 31, 1986	<u>\$30,000</u>

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTSDecember 31, 1986

Long-term debt payable at December 31, 1986 is comprised of the following individual issues:

General Obligation Debt

\$40,000 Fire Engine and Equipment Note due in annual installments of \$5,000 through December 30, 1988; interest at 7%	\$10,000
\$20,000 1986 Fire Engine Note due in annual installments of \$5,000 through December 29, 1990; interest at 6.60%	20,000
<u>Total</u>	<u>\$30,000</u>

The annual requirements to amortize all debt outstanding as of December 31, 1986, including interest payments, are as follows:

Annual Requirements To Amortize Long-Term Debt

<u>Year Ending December 31</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1987	\$10,000	\$1,997	\$11,997
1988	10,000	1,340	11,340
1989	5,000	660	5,660
1990	5,000	330	5,330
<u>Totals</u>	<u>\$30,000</u>	<u>\$4,327</u>	<u>\$34,327</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

NOTE 4 - CAPITAL RESERVE FUNDS

The Capital Reserve Fund balances held by the Trustees of Trust Funds at December 31, 1986 are as follows:

<u>Purpose</u>	<u>Amount</u>
<u>School Funds</u>	
Buildings	\$ 48,991
<u>Town Funds</u>	
Fire Equipment	6,528
Highway Equipment	4,153
Town Hall and Parking Lot	4,160

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1986

<u>Town Funds (Cont'd)</u>	
Emergency Services Center	20,441
Road Maintenance	148,103
Pingree Bridge	6,262
Police Cruiser	6,526
Revaluation	<u>4,518</u>
<u>Total</u>	<u>\$249,682</u>

NOTE 5 - TRUST FUNDS

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1986 are detailed as follows:

<u>Purpose</u>	<u>Nonexpendable</u>	<u>Expendable</u>
Cemetery Maintenance	<u>\$8,280</u>	<u>\$9,780</u>

NOTE 6 - INTERGOVERNMENTAL AGREEMENT

The Towns of Andover and Salisbury, by votes of their respective Town Meetings held on March 11, 1980, have entered into an agreement to appoint, compensate, and supervise one individual to serve in the capacity of Administrative Assistant to the Boards of Selectmen of each town, with the benefits and costs associated with the position shared between the towns. Under the terms of the agreement, Andover shall be deemed the employer of the Administrative Assistant. Sixty percent of work time will be expended assisting Andover and forty percent in assisting Salisbury with the full costs of this position, including salary, fringe benefits, insurance and incidental expenses such as dues and membership expenses in professional associations, being shared utilizing the same ratio, 60% by Andover and 40% by Salisbury.

NOTE 7 - BONDS OR NOTES AUTHORIZED - UNISSUED

At the March 12, 1985 Town Meeting, voters approved two articles to appropriate the Town's share of the cost to replace two bridges within the Town. At December 31, 1986, the projects have not been started. Bonds or notes authorized - unissued to finance the projects are as follows:

TOWN OF SALISBURYNOTES TO THE FINANCIAL STATEMENTSDecember 31, 1986

<u>Project</u>	<u>Article No.</u>	<u>Amount</u>
Pingree Bridge	14	\$ 54,000
Peter's Bridge	17	<u>66,750</u>
<u>Total</u>		<u>\$120,750</u>

NOTE 8 - CONCORD REGIONAL SOLID WASTE/RESOURCE RECOVERY COOPERATIVE

During 1985, the Town entered into an intergovernmental agreement with several municipalities to create a cooperative among them in order to design, construct, operate and maintain a "centralized solid waste-to-energy facility". Under the terms of the agreement each municipality is obligated to appropriate annually its share of the budgeted costs of the ensuing fiscal period. This agreement was subsequently ratified by a special act of the legislature. The facility was not constructed as of December 31, 1986.

SCHEDULE 1
TOWN OF SALISBURY
General Fund
Statement of Estimated and Actual Revenues
For The Fiscal Year Ended December 31, 1986

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property and Inventory	\$423,075	\$427,711	\$ 4,636
Resident	5,400	6,000	600
Yield	9,500	9,736	236
Land Use Change	7,500	7,333	(167)
Interest and Penalties on Taxes	6,500	8,130	1,630
Total Taxes	<u>451,975</u>	<u>458,910</u>	<u>6,935</u>
<u>Intergovernmental Revenues</u>			
State			
Shared Revenue	7,661	7,609	(52)
Reimb. a/c State/Federal Forest Land	644	753	109
Business Profits Tax	14,402	14,402	
Flood Control Lands	13,303	13,449	146
Highway Block Grant	34,244	34,244	
Reimbursement a/c Forest Fires		415	415
Payment In Lieu of Taxes	1,775	1,778	3
Total Intergovernmental Revenues	<u>72,029</u>	<u>72,650</u>	<u>621</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	44,000	51,562	7,562
Dog Licenses	800	793	(7)
Business Licenses, Permits and Fees	100	312	212
Total Licenses and Permits	<u>44,900</u>	<u>52,667</u>	<u>7,767</u>
<u>Charges For Services</u>			
Income From Departments	2,250	4,068	1,818
Rent of Town Property	400	551	151
Total Charges For Services	<u>2,650</u>	<u>4,619</u>	<u>1,969</u>
<u>Miscellaneous Revenues</u>			
Interests On Deposits	5,000	6,790	1,790
Sale of Town Property	3,700	5,843	2,143
Other Income	2,100	1,678	(422)
Total Miscellaneous Revenues	<u>10,800</u>	<u>14,311</u>	<u>3,511</u>

SCHEDULE 1 (Continued)
TOWN OF SALISBURY
General Fund
Statement of Estimated and Actual Revenues
For The Fiscal Year Ended December 31, 1986

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Other Financing Sources</u>			
<u>Proceeds of Long-Term Notes</u>	20,000	20,000	
<u>Operating Transfers In</u>			
Withdrawals From Capital Reserve	35,000	35,000	
<u>Special Revenue Fund</u>			
Revenue Sharing Fund	<u>10,000</u>	<u>10,000</u>	
Total Other Financing Sources	<u>65,000</u>	<u>65,000</u>	
 <u>Total Revenues</u>	 647,354	 \$668,157	 \$20,803
		<u> </u>	<u> </u>
 <u>Fund Balance Used To Reduce 1986 Tax Rate</u>	 <u>33,900</u>		
 <u>Total Revenues and Use of Fund Balance</u>	 <u>\$681,254</u>		

SCHEDULE 2
TOWN OF SALISBURY
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For The Fiscal Year Ended December 31, 1986

	Encumbered From 1985	Appropriations 1986	Expenditures Net of Refunds	Encumbered To 1987	(Over) Under Budget
General Government					
Town Officers' Salaries	\$	\$ 10,350	\$ 9,698	\$	\$ 652
Town Officers' Expenses		20,400	19,505		895
Election and Registration Expenses		1,800	1,261		539
Cemeteries		3,000	1,120		1,880
General Government Buildings	3,069	20,375	16,071	6,990	383
Regional Planning Commission		500	500		
Planning and Zoning		1,000	1,261		(261)
Legal Expenses		3,000	1,767		1,233
Association Dues and Training		650	182		468
FICA, Retirement & Pension Contributions		2,500	2,297		203
Insurance		17,425	8,497		8,928
Unemployment Compensation		200	177		23
Overlay		5,420	4,181		1,239
Total General Government	<u>3,069</u>	<u>86,620</u>	<u>66,517</u>	<u>6,990</u>	<u>16,182</u>
Public Safety					
Police Department		12,626	11,093		1,533
Fire Department		14,850	14,168		682
Civil Defense		150			150
Building Inspection		750	1,836		(1,086)
Total Public Safety		<u>28,376</u>	<u>27,097</u>		<u>1,279</u>
Highways, Streets, Bridges					
Town Maintenance		43,750	58,131		(14,381)
General Highway Department Expenses		8,400	9,022		(622)
Street Lighting		1,250	1,070		180
Highway Projects		29,000	27,818		1,182
Total Highways, Streets, Bridges		<u>82,400</u>	<u>96,041</u>		<u>(13,641)</u>
Sanitation					
Solid Waste Disposal		15,275	15,211		64
Health					
Health Department		1,750	1,750		
Welfare					
General Assistance		1,000	177		823
Old Age Assistance		2,000			2,000
Community Action Program		677	677		
Mediation Program		1			1
Total Welfare		<u>3,678</u>	<u>854</u>		<u>2,824</u>

SCHEDULE 2 (Continued)
TOWN OF SALISBURY
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For The Fiscal Year Ended December 31, 1986

	Encumbered From 1985	Appropriations 1986	Expenditures Net of Refunds	Encumbered To 1987	(Over) Under Budget
<u>Culture and Recreation</u>					
Parks and Recreation		2,000	1,686		314
Patriotic Purposes		950	967		(17)
Total Culture and Recreation		<u>2,950</u>	<u>2,653</u>		<u>297</u>
<u>Debt Service</u>					
Principal of Long-Term Notes		5,000	5,000		
Interest Expense - Long-Term Notes		1,050	1,050		
Interest Expense - Tax Anticipation Notes		1			1
Total Debt Service		<u>6,051</u>	<u>6,050</u>		<u>1</u>
<u>Capital Outlay</u>					
Solid Waste Projects	5,843	2,500	1,344	6,999	
Library Renovations		4,000	2,800	1,200	
Fire Truck		55,000	37,475	17,525	
Total Capital Outlay	<u>5,843</u>	<u>61,500</u>	<u>41,619</u>	<u>25,724</u>	
<u>Operating Transfers Out</u>					
Interfund Transfers					
Library		6,018	6,018		
Capital Reserve Funds					
Fire Equipment		5,000	5,000		
Pinegrove Bridge		3,000	3,000		
Police Cruiser			6,500		
Revaluation		4,500	4,500		
Intergovernmental Transfers					
School District Assessment		312,508	312,508		
County Tax Assessment		55,128	55,128		
Total Operating Transfers Out		<u>392,654</u>	<u>392,656</u>		
<u>Total Appropriations</u>	<u>\$8,912</u>	<u>\$681,254</u>	<u>\$650,446</u>	<u>\$32,714</u>	<u>\$ 7,006</u>

SCHEDULE 3
TOWN OF SALISBURY
General Fund

Statement of Changes in Unreserved - Undesignated Fund Balance
For The Fiscal Year Ended December 31, 1986

<u>Unreserved - Undesignated</u>		
<u>Fund Balance - January 1, 1986</u>	\$55,532	
<u>Deductions</u>		
Unreserved Fund Balance		
Used To Reduce 1986 Tax Rate	<u>33,900</u>	\$21,632
<u>Additions</u>		
<u>1986 Budget Summary</u>		
Revenue Surplus (Schedule 1)	\$20,803	
Unexpended Balance of		
Appropriations (Schedule 2)	<u>7,006</u>	
1986 Budget Surplus		<u>27,809</u>
<u>Unreserved - Undesignated</u>		
<u>Fund Balance - December 31, 1986</u>		<u>\$49,441</u>

SCHEDULE 4
TOWN OF SALISBURY
Federal Revenue Sharing Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Fiscal Year Ended December 31, 1986

<u>Revenues</u>	
Entitlements	\$6,909
Interest Income	<u>1,020</u>
<u>Total Revenues</u>	\$ 7,929
 <u>Expenditures</u>	
<u>Transferred To General Fund</u>	
Health	\$1,000
Library	2,000
Fire Department	3,000
Police Department	3,000
Recreation Department	<u>1,000</u>
<u>Total Expenditures</u>	<u>10,000</u>
<u>Excess of Revenues Over (Under) Expenditures</u>	(2,071)
 <u>Fund Balance - January 1</u>	 <u>13,437</u>
 <u>Fund Balance - December 31</u>	 <u>\$11,366</u>

SCHEDULE 5
TOWN OF SALISBURY
Salisbury Free Library
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Fiscal Year Ended December 31, 1986

Revenues

Town Appropriation	\$6,018
Interest	121
Reimbursement For Lost Books	86
Other	<u>187</u>

Total Revenues

\$6,412

Expenditures

Salaries	\$2,463
Book Purchases	2,210
Supplies	306
Furniture	394
Telephone	127
Other	<u>363</u>

Total Expenditures5,863Excess of Revenues Over Expenditures

549

Fund Balance - January 12,552Fund Balance - December 31\$3,101

SCHEDULE 6
TOWN OF SALISBURY
Trust Funds
Summary of Principal, Income and Investments
For The Fiscal Year Ended December 31, 1986

Fund	-----Principal-----		-----Income-----			Balance of Principal and Income December 31, 1986
	Balance January 1, 1986	Balance December 31, 1986	Balance January 1, 1986	Earned During Year	Expended During Year	
Cemetery Trust Funds	\$ 8,280	\$ 8,280	\$ 8,748	\$ 1,117	\$ 85	\$ 18,060
Capital Reserve Funds						
School	24,772	44,772	1,748	2,471		48,991
Fire Equipment	28,633	6,528	5,713	2,182	7,895	6,528
Highway Equipment	3,889	3,889		264		4,153
Police Cruiser		6,500		26		6,526
Town Hall and Parking Lot	3,895	3,895		265		4,160
Revaluation		4,500		18		4,518
Emergency Services Center	13,000	13,000	6,140	1,301		20,441
Road Maintenance	119,540	120,788	10,626	10,689		148,103
Pingree Bridge	3,000	6,000		262		6,262
Totals	\$205,009	\$218,152	\$38,975	\$18,595	\$7,980	\$267,742

INVESTMENTS

Bank of New Hampshire	\$ 49,173
Time Certificates	
Franklin Savings Bank	145,504
Time Certificates and Passbook Savings	
Stocks (At Cost)	
266 Shares Bankers Trust Co.	2,430
225 Shares Alabama Power Co.	23,296
1100 Shares Public Service of NH	27,207
Bonds	
Northern States Power Bond	10,075
Detroit Edison Bond	10,057
Total Investments	\$267,742

RECREATION DEPARTMENT

The Baseball teams under the direction of Gary Clark (major) and Barry Sanborn (minor) had an enjoyable season. Our thanks to the coaches for their interest in our young baseball stars. This past Fall some of the boys and girls participated on a combined Soccer team with children from Webster. Practices were held at the Webster School, and games were held in various towns, as neither Webster nor Salisbury have playing fields. This winter some of the youth are participating in a youth Basketball league in Penacook. Jeff Kinne is an assistant coach.

Last summer the Booster Club solicited advertising revenues from businesses and Town's people to purchase fencing for the baseball field. The ball field is now completely enclosed, including dugouts. Many thanks to the members of the Booster Club and the patrons who supported this endeavor. Over \$5,000.00 was raised.

Recently Mr. Bob Kinne has stepped down as head of the Recreation Committee. He has been a part of recreation in this town for more than a decade. Although he still contributes to the success of many of our functions, we would like to express our gratitude to him for his many years of service and dedication.

We hope to see more people become involved in the recreation programs. We want to serve the needs of *all* ages in our town, but we need your help! New members, new ideas, exciting activities and healthy recreation for us all — **THIS IS A GOAL WORTH REACHING.**

Optimistically submitted,

KAREN HOOPER

and the RECREATION COM.

HIGHWAY DEPARTMENT REPORT

During 1986 Warner Road's ditches were improved and rocks were dug from the road. The worst sections were shimmed and all of the paved road was sealed. Two miles of West Salisbury Road were sealed. Pingree Bridge had all new planks and some new steel put in. Gravel was put on the lower end of New Road.

Some gravel was put on the worst section of Couchtown Road and rocks were dug out of the road. All of the town's roadways had brush cut and dead trees were removed.

Projects for 1987: New road from Center Road to Kinnie's driveway, widen, improve ditches, remove stumps, replace one culvert and lay gravel (1'). Erect guard rails at Punch Brook. Bay Road from the Andover Town Line west .25 mile, improve ditches, lay bank run gravel base and crushed bank gravel top. Mill Road from Irving's to Peters Bridge, approaching .4 mile, improve ditches, lay crushed bank run cover and install guard rails. Couchtown Road from fork to Warner Town Line, .5 mile, improve ditches, dig rocks from road, lay 6" of gravel.

Respectfully submitted,

LEON JONES

Road Agent

1987 HIGHWAY DEPARTMENT BUDGET PROPOSALS

Amount	Item
\$ 750.00	Payment to Warner for maintenance of Quimby Road.
2,000.00	Brush cutting; Tree cutting and removal.
6,000.00	Summer maintenance.
<u>30,000.00</u>	Winter maintenance.
<u>\$ 38,750.00</u>	TOTAL: Line Item, Town Maintenance
<u>\$ 8,400.00</u>	TOTAL: Line Item, General Highway Dept. Expenses
\$ 25,800.00	Special Projects: Maintenance and Improvement Program, Unpaved Roads.
25,500.00	Special Projects: Maintenance Program, Paved Roads.
<u>4,950.00</u>	Special Projects: Ditching w/Grade-all.
<u>\$57,250.00</u>	TOTAL: Line Item, Highway Projects
\$104,400.00	TOTAL HIGHWAY DEPARTMENT BUDGET PROPOSAL
37,219.11	Highway Block Grant Funds Available

SALISBURY FIRE DEPARTMENT REPORT

I am glad to be starting the year of 1987 working with over thirty (30) people of our fire and rescue teams. Their level of training and abilities are that of true professionals. Thanks to Captain Pat McDonough and Lt. Roleen Koelb, along with the other members, we have an excellent Rescue Squad.

We will be updating equipment to meet OSCH regulations and keep our people safe. The new truck has been ordered and is under construction. The expected delivery date is March or April.

It's a pleasure to be Chief of a department like this in our small New England town of Salisbury.

Respectfully submitted,
EDWIN BOWNE
Chief

FIRE DEPARTMENT COSTS FOR 1986

Operating Budget		\$14,168.00
Insurance		
Ambulance	\$ 575.00	
Fleet (Auto)	3,675.00	
Building (Approx.)	<u>925.00</u>	
Total Insurance		5,175.00
Loan on 1981 Fire Truck		
Principal	5,000.00	
Interest	<u>1,050.00</u>	
Total Loan Payment		6,050.00
Capital Outlay for New Tanker		37,475.00
Capital Reserve Fund Payment		5,000.00
Electricity and Heating Oil		<u>1,765.00</u>
Total Fire Department Costs for 1986		<u><u>\$69,633.00</u></u>

POLICE DEPARTMENT REPORT

This department received approximately 325 calls through dispatch for service. This is an increase of 49 calls from last year. It is difficult to keep a record of all crimes as some people elect to call my home, State Police, Sheriff Department or another agency.

The Town is having a difficult time finding qualified help. I have been the only Police Officer since mid-December. I am on call from approximately 6 p.m. to 6 a.m. and most weekends. It is my belief the Town should start considering a full-time department. You the people will, of course, have the final say. Your input regarding a full-time department, whether in favor or against, would be most helpful.

The Police Department was dispatched through Franklin Police Department this year, instead of Merrimack County, saving the Town \$1,200. They did a very professional job and this department is pleased with the dispatching arrangement.

Respectfully submitted,
JOE LANDRY
Officer
Salisbury Police Department

★ If you should ever call the Police #648-2112 and do not get an answer or get a continuous busy signal, call the operator, or State Police as this indicates a problem with the phone diverter.

POLICE DEPARTMENT COSTS FOR 1986

Operating Budget		\$11,093.00
Insurance		
Fleet (Auto)	\$ 649.00	
Liability	1,096.00	
Building	<u>184.00</u>	
Total Insurance		1,929.00
Capital Reserve Fund Payment		6,500.00
Electricity and Heating Oil		352.00
FICA, Town's Share		<u>502.00</u>
Total Police Department Costs for 1986		<u><u>\$20,376.00</u></u>

BUILDING PERMITS REPORT

Sixty-two building permits were issued during 1986, in categories as follows:

Single-family dwellings	26
Two-family dwellings	1
Replacement dwellings	3
Living space additions	5
Interior renovations	4
Barns/garages/accessory buildings	13
Camping permits	3
Other (swimming pools, porches, decks, etc.)	<u>7</u>
	62

SALISBURY FREE LIBRARY

It has been a rewarding year at our Town Library for the patrons and the trustees. The book leasing program instituted last year from the Baker and Taylor Co. has proved to be well worth the money spent. We can offer best sellers and up-to-date reading material with little or no waiting. Requests for special reading material can be filled promptly most of the time from the State Library and other cooperating libraries.

After interviewing eight (8) possible candidates for Librarian, we chose Gail Clukay for the position. A warm welcome to you, Gail.

Second phase renovations are well underway. We will have a bathroom available, also storage facilities and access to our bookroom where we store books that are for sale. Keeping the library neat and in order should be a much easier task.

We wish to thank the Friends of the Library for their contributions, both in time and in money for help in our new cataloguing system.

The active Friends Group has enabled us to have an exciting summer program including a preschool story hour, a bookworm program for elementary school age children, and family movie nights.

The elementary school and the Little Angeli Day School children are visitors on a regular basis.

Large print books are available and the demand has been increasing. Memorial gifts in memory of Dorothy Ipsen have enriched our children's corner.

Many volumes of historic interest have created a New Hampshire history collection in memory of Stanley Prince by his sister, Ida Prince. This is a valuable asset to our library.

We wish to thank those of you who have helped to make our Library a more attractive place for all of us to enjoy.

SYLVIA BARBER
LISA UHRIN
JOY CHAMBERLIN
Library Trustees

CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

The Central New Hampshire Regional Planning Commission (CNHRPC) is a public, non-profit association of municipalities in central New Hampshire. Eighteen of the communities are within Merrimack County with two towns from Hillsboro County. Discussions have begun to add Merrimack County as a voting member.

The Commission is made up of a Board of Directors and a professional staff. The Board elects officers and an Executive Committee to oversee the business affairs of the Commission. Each community must vote to appropriate dues in order to be a voting member. All communities have been eligible to appoint representatives to the Commission and to participate in discussions at the Commission meeting each month.

By joining together the municipalities within the CNHRPC have created an official agency to communicate and share with each other. A forum for the discussion of common problems and opportunities has been instituted. The pooled resources of the communities has made a professional planning staff available to Planning Boards, Boards of Selectmen, Zoning Boards of Adjustment, and other planning related community groups.

The representatives to the CNHRPC (they are the Board of Directors) are all involved in the affairs of their respective communities. A great deal of valuable information is available through them at the Commission's regular meetings. Contacts between communities' boards and committees have been established and enhanced through CNHRPC participation.

The CNHRPC staff is available to assist communities with all aspects of master planning, zoning and subdivision regulation and review, capital improvements planning, mapping, municipal service information and growth management. The staff will provide the professional support for the Commission to address the regional issues of transportation, river corridors, housing, land use, growth, water quality, solid waste, public services, recreation, important or unique resources, legislation, and other issues as they are brought to the Commission's attention.

Each municipality's participation is important. Regional planning loses effectiveness when a community does not participate. The Central New Hampshire Regional Planning Commission appreciates the involvement of each municipality and looks forward to the challenges of the future.

Central New Hampshire
Regional Planning Commission
RFD 14 Box 338, Suite 3
Boscawen, N.H. 03303
(603) 796-2129

MINUTES OF THE TOWN MEETING MARCH 11, 1986

Meeting was called to order at 10:00 a.m. with Moderator Ed Bailey presiding. The polls were declared open for official voting. The Business Meeting was called to order at 7:30 p.m. and an invocation was offered by John Stahl. Thanks was given to the PTG for a great lunch and dinner.

A motion was made and seconded to keep the polls open until the end of the meeting. Vote was in the affirmative.

Article 1 — Ballot article. To choose all necessary Town Officers for the ensuing year. Results of Balloting:

Moderator for two years:	Edward D. Bailey	175
Selectman for three years:	Kathleen Downes	163
Selectman for two years:	Bruno Floro	160
Town Clerk for one year:	Dora Rapalyea	168
Tax Collector for one year:	Dorothea Lovejoy	170
Treasurer for one year:	Norma Lovejoy	173
Road Agent for one year:	Leon Jones	152
Supervisor of Checklist for six years:	Russell Benedict	168
Library Trustee for three years:	Joy S. Chamberlin	121
Trustee of Trust Funds for three years:	Polly Adams	164
Budget Committee for three years:	David Chamberlin	150
Budget Committee for three years:	Charles Haight	142
Budget Committee for three years:	Kenneth Mailloux	157
Planning Board for three years:	Kevin Connor	157
Planning Board for three years:	Henry Smith	146
Planning board for one year:	Dorothea Lovejoy	162

Article 2 — To vote by Official Ballot the Amendments to the Salisbury Zoning Ordinance as proposed by the Planning Board and printed in the Town Report. (By the Planning Board)

Article 2, question A Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Zoning Ordinance?

122 YES 41 NO

Article 2, question B Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Zoning Ordinance?

15 YES 49 NO

Article 2, question C Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Zoning Ordinance?

122 YES 40 NO

Article 2, question D Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Zoning Ordinance?

121 YES 38 NO

Article 2, question E Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Zoning Ordinance?

117 YES 45 NO

Article 3 — To vote by Official Ballot the Amendments to the Salisbury Building Code as proposed by the Planning Board and printed in the Town Report. (By the Planning Board)

Article 3, question F Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Building code?

128 YES 34 NO

Article 3, question G Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Building Code?

133 YES 28 NO

And to act upon the following subjects at the Business Meeting at 7:30 p.m.:

Article 4 — To hear the reports of the Officers of the Town, agents, auditors and committees appointed and pass any vote relating thereto. Motion was made by Dot Lovejoy and seconded to accept the article as read. Vote was in the affirmative.

Article 5 — To see if the Town will vote to raise and appropriate the sum of Fifty-five thousand dollars (\$55,000.00) for the purchase of a fire truck and related equipment, and to authorize the Selectmen to withdraw the sum of Thirty-five thousand dollars (\$35,000.00) from the Fire Equipment Capital Reserve Fund, and to authorize the Selectmen and Treasurer to borrow on behalf of the Town the sum of Twenty thousand dollars (\$20,000.00) for a period of four years by issuance of notes or bonds to be repaid in equal principal payments of Five thousand dollars (\$5,000.00) plus interest thereon, and to perform all necessary powers and duties pursuant to RSA 33:8 in relation thereto. (By Ballot) Motion was made by Bob Dukette and seconded to accept the article as read. Dot Lovejoy asked if the truck was really necessary and why we haven't paid for what we have now? John Kepper said the truck was a 8-year bond issue for \$40,000.00 at 7% to be paid for in 1988. R. Chandler asked what kind of truck. E. Bowne said they want a tank truck. The reason being is that the 1966 is failing fast. It has had a number of breakdowns. He knows it is lots of money now but feels if we wait it may not go another year. Bob Dukette said it was heavily loaded and unsafe now. P. Martell said we voted on Mutual Aid several years ago and this was going to solve the problems and cut costs. E. Bowne said Mutual Aid works well, but the new truck will help while waiting for aid. A. Ewart asked if the old truck sold where the money goes. John Kepper said it would go into the general fund.

Results of Ballot: YES 95, NO 35. A two-thirds majority vote was needed to pass. Vote was in the affirmative.

Article 6 — To see if the Town will vote to raise and appropriate the sum of Five thousand dollars (\$5,000.00) to be put in the Fire Equipment Capital Reserve Fund established in 1971. Motion was made by S. Miller and seconded to accept the article as read. S. Miller asked would this money be used for a truck we were buying this year or for a future truck. E. Bowne said it was for a future truck. Vote was in the affirmative.

Article 7 — To see if the Town will vote to approve and construct the Maplewood Recreation Area Playground/Tennis Court Project as submitted to the Office of Recreation Services for the open selection process of Federal Land and Water Conservation Fund grant program. Motion was made by K. Mailloux and seconded to accept the article as read. The Moderator explained this was to find out the feeling of Townspeople on this project. A show of hands was necessary on this article. YES 60, NO 59. Passes by one vote.

Article 8 — To see if the Town will vote to raise and appropriate the sum of Fifty-nine thousand dollars (\$59,000.00) for the Maplewood Recreation Area

Playground/Tennis Court project, and to direct the Selectmen to apply for, accept and expend Federal Land and Water Conservation Fund grant monies, or other Federal, State or private funding which may be available to the Town for the project, and further to authorize the Selectmen and Treasurer to borrow on behalf of the Town the sum of Twenty-five thousand dollars (\$25,000.00) for a period of five years by issuance of notes or bonds to be repaid in equal principal payments of Five thousand dollars (\$5,000.00) plus interest thereon, and to perform all necessary powers and duties pursuant to RSA 33:8 in relation thereto. (By Ballot) Motion was made by K. Mailloux and seconded to accept the article as read. K. Hooper presented an amendment to this article reading; and further to instruct the Selectmen not to move on this project unless Federal matching funds are forthcoming. Amendment passed. J. Stahl said it was about time this Town spent some money on themselves. S. Miller asked how many Questionnaires were sent out and the response to them. K. Hooper said 250 Questionnaires were sent out, 94 people replied and 61 were in favor. At this time figures on the project were shown and explained. J. Phillips asked what the prognosis for Federal Funding was. D. Rapalyea read from two letters, one dated 1-28-86 saying funds would come eventually and another dated 2-21-86 saying funds were in question. We were tied for last place for these funds. There will be no funds forthcoming in 1987.

It would be a shame to vote this down and have funds come. D. Bentley asked about insurance. D. Rapalyea said insurance was done on a percentage of the bottom line of the Town Budget. F. Shaw asked how much we can be sued for. Town Counsel stated that there is a \$100,000.00 State law limit. P. Merkes commented that the Budget Committee took a noncommittee view. There was always a small turnout for the public meetings, and more people should go to these meetings. This is so much money that we should have a capital reserve fund for this. E. Miller asked why we can't put this at the school so that the school children can use it. K. Hooper said that the school property belongs to the Merrimack Valley School District and with possible school expansion, it would be unwise. R. Prince asked when this will go on our tax rate. J. Kepper stated that if passed and Federal funds are not forthcoming, there will be an amendment to subtract this from the Town Budget. The tax rate is set in October. Results of Ballot: YES 43, NO 88. A two-thirds majority vote was needed to pass. Article was defeated.

Article 9 — To see if the Town will vote to raise and appropriate the sum of Fifty-nine thousand dollars (\$59,000.00) for the Maplewood Recreation Area Playground/Tennis Court Project, and to direct the Selectmen to apply for, accept and expend Federal Land and Water Conservation Fund grant monies, or other Federal, State or private funding which may be available to the Town for the project. Motion was made by D. Chamberlin and seconded to accept the article as read. K. Hooper made an amendment to the article reading; and further to instruct the Selectmen not to move on this project unless Federal matching funds are forthcoming. Amendment passed. A show of hands on this article was necessary: YES 52, NO 70. This article was defeated.

Article 10 — To see if the Town will vote to establish a Capital Reserve Fund pursuant to RSA 35:1 to be entitled the Police Equipment Capital Reserve Fund, and to appoint the Selectmen as agent for the Town to carry out the purpose of the fund. The purpose of the Police Equipment Capital Reserve Fund is to obtain a Police vehicle and related equipment. Motion was made by P. Martell and seconded to accept the article as read. Vote was in the affirmative.

Article 11 — To see if the Town will vote to raise and appropriate the sum of Six thousand five hundred dollars (\$6,500.00) to be put in the Police Equipment Capital Reserve Fund. Motion was made by R. Beckford and seconded to accept the article as read. Vote was in the affirmative.

Article 12 — To see if the Town will vote to raise and appropriate the sum of Three thousand dollars (\$3,000.00) to be put in the Pingree Bridge Capital Reserve Fund established in 1985. Motion was made by C. Haight and seconded to accept the article as read. B. Shaw asked if this was in the flood control. D. Rapalyea said no. J. Chandler asked if we had once voted to remove or replace this bridge. J. Kepper read Article #14 in the 1985 Town Warrant. Vote was in the affirmative.

Article 13 — To see if the Town will vote to authorize the withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as set-offs against budgeted appropriations in the amounts indicated; and further, to authorize the Selectmen to make pro-rate reductions in the amounts if estimated entitlements are reduced, or to take any action thereon:

Health	\$ 1,000.00
Library	2,000.00
Fire Department	3,000.00
Police Department	3,000.00
Recreation Department	<u>1,000.00</u>
Total	\$10,000.00

Motion was made by N. Lovejoy and seconded to accept the article as read. Vote was in the affirmative.

Article 14 — To see if the Town will vote to accept the Budget as presented by the Budget Committee and to raise and appropriate such sums of money as may be necessary to defray Town charges for the ensuing year or to pass any vote relating thereto. Motion was made by D. Chamberlin and seconded to accept the article as read. N. Lovejoy stated that the new Budget would be \$308,198.00. Vote was in the affirmative.

Article 15 — To see if the Town will vote to authorize the Selectmen to make application for, to accept and to expend on behalf of the Town any and all advances, grants or other funds, gifts or contributions, which may now or hereafter be forthcoming from the United States of America, the State of New Hampshire, any Federal or State agency, or any private gift or contribution in accordance with RSA 31:95-B. Motion was made by D. Chamberlin and seconded to accept the article as read. Vote was in the affirmative.

Article 16 — To see if the Town will vote to authorize the Selectmen and Treasurer to borrow money on notes on behalf of the Town in anticipation of taxes, pursuant to RSA 33:7. Motion was made by N. Lovejoy and seconded to accept this article as read. F. Shaw asked if paying taxes twice a year saves us money. D. Rapalyea said yes, we have to borrow no money. Vote was in the affirmative.

Article 17 — To see if the Town will vote to authorize the Selectmen to transfer tax liens acquired by the Town at a Tax Collector's sale or to convey title to real estate acquired pursuant to a Tax Collector's deed by public auction, sealed bid or in such other manner as the Selectmen may determine as justice may require pursuant to RSA 80:42. Motion was made by C. Haight and seconded to accept the article as read. S. Miller asked if this is different than what we are doing now. D. Rapalyea said this was a repeat and is in every year. Vote was in the affirmative.

Article 18 — To see if the Town will vote to authorize the Selectmen to sell Town property with a value under One thousand five hundred dollars (1,500.00). Motion was made by D. Chamberlin and seconded. Vote was in the affirmative.

Article 19 — To see if the Town will vote to authorize the Selectmen to sell by sealed bid or in such other manner as the Selectmen may determine to be in the best interests of the Town, a five-acre parcel of land located off of Raccoon Hill Road and described on the tax map as page 6, Lot 110. Motion was made by D. Chamberlin and seconded to accept the article as read. D. Chamberlin asked where this lot was. J. Kepper showed a diagram showing exactly where the land was. B. Shaw asked if there was a right of way. J. Kepper said yes, but you can't build on it. Vote was in the affirmative.

Article 20 — To see if the Town will vote to sell and convey, to the Salisbury Historical Society for the sum of One dollar (\$1.00) the so-called, "Hearse House," and that the Selectmen be authorized and directed to execute, seal, and deliver a deed of the same: provided that if the building ceases to be used, maintained and insured by the Salisbury Historical Society for a continuous period of one year it shall revert to the Town of Salisbury. (By Petition) Motion was made by N. Lovejoy and seconded to accept the article as read. J. Kepper made an amendment to the article as follows: To see if the Town will vote to sell and convey to the Salisbury Historical Society the so-called "Hearse House" and to authorize the Selectmen to negotiate said sale and conveyance on such terms as they deem appropriate subject to the following:

1. an exact description of the property to be conveyed,
2. compensation of one dollar (\$1.00) plus any costs incurred in the conveyance,
3. agreement as to maintenance and liability,

and further provided that if the building ceases to be used, maintained and insured by the Historical Society for a continuous period of one year, it shall revert to the Town of Salisbury. (By Petition) N. Lovejoy made the statement that a lease would not be good for the Historical Society because they could not get insurance. Article was passed as amended.

Article 21 — To see if the Town will vote to establish a Capital Reserve Fund pursuant to RSA 35:1 to be entitled Reassessment of the Town Capital Reserve Fund, and to appoint the Selectmen as agent of the Town to carry out the purpose of the fund. The purpose of the Reassessment of the Town Capital Reserve Fund is to obtain funds for reassessment of the Town in the future. (By Petition) Motion was made by D. Chamberlin and seconded to accept the article as read. Vote was in the affirmative.

Article 22 — To see if the Town will vote to raise and appropriate the sum of Forty-five hundred dollars (\$4,500.00) to be put into the Reassessment of the Town Capital Reserve Fund. (By Petition) Motion was made by N. Lovejoy and seconded to accept the article as read. J. Preston asked how much reassessment will cost the Town. F. Shaw asked if the Selectmen can reassess the Town. J. Kepper said it will cost the Town \$30,000.00 to be reassessed by the State. The Selectmen can't do it because they just don't have the time. M. Chamberlin asked why we reassess and how often. J. Kepper said the last reassessment was done in 1980. It is done when the State feels the assessments are out of control or when fifty citizens petition it to be done. Vote was in the affirmative.

Article 23 — To see if the Town will vote to oppose the burial, storage, transportation and production of high level radioactive waste in the Town of Salisbury and State of New Hampshire; and to call upon Congress to conduct an independent investigation with full public participation into the feasibility and prudence of the US Department of Energy's (DOE's) present plan to dispose of radioactive waste and into DOE's competence to carry out such a plan. The record of the vote on this article shall be transmitted to the Governor of New Hampshire, the New Hampshire Congressional Delegation, and to the President of the United States. Motion was made by D. Chamberlin and seconded to accept the article as read. R. Koelb asked if this meant burial, storage, and transportation anywhere in the State, and does this also mean we disapprove of Seabrook. The Moderator said yes. Vote was in the affirmative.

Article 24 — To see if the Town will vote to increase the size of the Board of Library Trustees from three to six and to elect at the 1987 Annual Town Meeting three additional Library Trustees, one for one year, one for two years, and one for three years, thereafter for three year terms. Motion was made by D. Chamberlin and seconded to accept the article as read. F. Shaw asked why do you need three more. S. Barber said they could have a broader cross section and they would like some men on the board. J. Preston said it was hard to find people to run and saw no need for six trustees in a town this size. Library meetings are open to everyone. L. Olanoff said this was not the opinion of all Trustees that more are needed. J. Stahl said more people meet more needs and there would be a greater input. The cost to the Town is nothing. L. Uhrin feels that three people are plenty to run the Library. This article was defeated.

Article 25 — To see if the town will vote to adopt the provisions of RSA 72:37 for the exemption for the blind from property tax. This statute provides that every inhabitant who is legally blind shall be exempt each year from the property tax

on a residence to the value of \$15,000.00. (By Ballot) Motion was made by D. Chamberlin and seconded to accept the article as read. U. Patten asked why only blind and not handicapped also. J. Kepper said because that is the way the legislature set up the bill. Results of the balloting were: YES 63, NO 10. Vote was in the affirmative.

Article 26 — To transact any other business that may legally come before this meeting. K. Hooper said she can understand how hard it is for people to spend money but doesn't understand why people don't want to see progress. But feels changes will come slowly. J. Kepper gave an update on Peters and Pingree Bridges. M. Chamberlin asked if we have any say on where a bridge is and what type. J. Kepper said we have little to say and will be told when and what type will be built by the State, because we pay only 15% and the State pays the rest. G. Clukay asked for a round of applause for David Rapalyea who has worked very hard as a Selectman for the past three years. J. Kepper also gave thanks to D. Rapalyea for his term as Selectman. Thanks were also given to G. Burgess and S. Wheeler for their work on the Planning Board, J. Phillips and C. Cote for their work on the Budget Committee; the Olanoffs, Andy for his work on the Zoning Board of Adjustment and Leslie for her work on the Library. And thanks to M. Stahl for her seven years as librarian. Motion was made by D. Rapalyea to adjourn the meeting. Motion was seconded. Meeting adjourned at 10:30 p.m.

The above is a true copy according to the best of my knowledge and belief.

DORA RAPALYEA

Town Clerk

ATTEST: Dora Rapalyea, Town Clerk

PROPERTY TAX LISTING

	Building Value	Land Value	Mobile Home Value
Abernathy, George & Elena, N/S Mountain Rd.	\$23,250.	\$13,350.	
Adams, Polly Hunt, W/S Route 127	52,700.	12,150.	
Addison, David & Linda, Raccoon Hill Rd.	39,200.	10,000.	
Alaya, Flavia, W/S Whittemore Rd.	90,700.	9,650.*	
Alaya, Flavia, E/S Whittemore Rd.		750.*	
Albertson, Robert & Roberta, E/S Hensmith Rd.	11,400.	11,550.	
Alexander, Charles & Barbara, W/S Route 4	91,900.	11,000.*	
Allard, Gail K., E/S Route 4	13,700.	13,700.	
Allen, Daniel F., E/S Hensmith Rd.	29,900.	9,550.	
Alsop, Robert & Eunice, W/S Hensmith Rd.	30,550.	11,050.	
American Telephone & Telegraph, S/S Flaghole Rd.		6,550.	
Anderson, Arthur & Anna, W/S Whittemore Rd.	4,000.	9,440.	\$5,950.
Anderson, Robert & Lorraine, Tucker Pond	22,250.	8,350.	
Anderson, Walter & Grace, S/S Center Rd.	38,000.	10,700.	
Andrewski, Stanley Jr., SE/S No Rd W/Chandler		5,400.	
Andrus, Michael, S/S Warner Rd.	850.	5,250.	
Andrus, Theodore & Louise, N/S Raccoon Hill Rd.	22,250.	9,700.*	
Angeli, David & Mary, E/S Route 4	50,700.	10,250.	
Angeli, George, W/S Route 127	7,350.	5,600.	
Annis, Kenneth & Marilyn, S/S Flaghole Rd.	35,450.	23,750.	
Annis, Kenneth & Marilyn, S/S Flaghole Rd.		23,200.	
Atwell, Catherine, E/S Hensmith Rd.	26,950.	8,500.	
Ayoub, David & Donna, E/S Hensmith Rd.		6,200.	
Baer, Janice & David, E/S Route 4 & Old College Rd.			
Bailey, Edward & Marion, N/S Route 127	26,700	14,250.*	2,150.
Bailey, Evelyn, N/S Route 127	6,300.	8,600.	
Bailey, Michael & Linda, W/S W. Salisbury Rd.		11,350.	6,000.
Baker, Paul & Margaret, Tucker Pond	43,700.	16,450.	
Ball, Dana & Janet, W/S Whittemore Rd.	37,150.	12,500.	
Ballam, Richard & Bushey, Debra, E/S Hensmith Rd.	17,750.	10,250.*	
Ballam, Richard, N/S Oak Hill Rd.		5,400.	
Ballou, Pierre & Cora, N/S Warner Rd.	11,200.	5,000.	
Ballou, Pierre & Cora, L/O N/S Warner Rd.		4,800.	
Barber, Sylvia Parks, E/S W. Salisbury Rd.	30,100.	12,200.	
Bardzilowski, Alfred, N/S Roby Rd.		2,900.	
Bardzilowski, Stanley & Barbara, N/S Roby Rd.		6,550.	
Barker, Eileen, N/S Route 4	53,000.	7,000.	
Barrett-Kopecky, Eugene & Maureen, S/S Route 127	30,000.	10,750.	
Barry, Kevin, S/S Old Center Rd.	34,650.	16,000.	
Barry, Thomas & Patricia, Searle's Hill		16,300.	
Bartlett, Dorothy, E/S Route 4 & Old Route 4		4,850.	
Bartlett, Dorothy, S/S Franklin Rd.	34,400.	10,150.	
Bartlett, Edna, E/S No. Water St.		7,100.	
Bartz, Charles & Debra, E/S Route 127	46,100.	9,800.*	
Bartz, Charles & Debra, E/S Battle St.		500.*	
Bartz, Charles & Debra, W/S Whittemore Rd.	4,550.	10,750.	7,850.
Bartz, Robert & Isabel, E/S Route 4	11,350.	10,050.	
Bartz, Roy & Gail, W/S Route 127	4,300.	6,850.	7,250.
Basher, Toni Lynn, W/S Old College Rd.		1,500.	
Batchelder, David, W/S Route 127	21,825.	5,025.	
Batchelor, William, N/S Center/Shaw Hill		3,000.*	

PROPERTY TAX LISTING

	Building Value	Land Value	Mobile Home Value
Beaudoin, Rene & Alice, W/S Route 4	2,000.	9,600.	
Beaudoin, Rene & Alice, S/S Franklin Rd.	53,050.	11,500.	
Beaul, George & Evelyn, S/S Center Rd.		3,250.*	
Beaupre, Joyce & William, Corn Raccoon Hill & New Rd.		4,800.	
Beck, Jerome & Carolynne, N/S Old College Rd.	28,450.	8,450.	
Beckford, Richard & Kathy, Off W. Salisbury Rd.	26,850.	6,700.	
Belliveau, Richard, E/S Route 4	41,200.	9,800.	
Benedict, Maxwell, E/S Mutton Rd.		1,150.	
Benedict, Russell & Ruth, S/S Franklin Rd.	1,850.	3,050.	
Benedict, Russell & Ruth, South Rd.	75,800.	13,700.	
Benedict, Stephen & Betty, S/S Route 4	22,650.	8,550.	
Bennett, Everett & Leola, N/S Warner & Hensmith Rd.	23,650.	7,850.*	
Benoit, James, Tucker Pond	4,600.	1,900.	
Benoit, Marcella, Tucker Pond	4,600.	1,900.	
Bentley, Darrell & Barbara, E/S Mill Rd.		6,100.	
Bentley, Robert & Ruthann, E/S Mill Rd.	24,250.	10,300.	
Berwick, Kenneth & Doris, N/S Old Center Rd.		1,600.	
Berwick, Kenneth & Doris, S/S Old Center Rd.		17,600.	
Bickford, C. Scott & Anne, W/S Oak Hill Rd.		6,350.	
Bickford, Marie, E/S Route 4	23,150.	12,300.*	
Bluefield, Mark, E/S Route 127	35,400.	9,650.	
Boda, Brenda, Sanborn's Clearing	40,050.	10,050.	
Boda, Brenda, Sanborn's Clearing A3		5,950.	
Bogacz, David & Sherry, W/S Hensmith Rd.	44,400.	11,200.	
Bonaiuto, Paul, S/S Franklin Rd.		5,350.	
Borden, David & Nancy, W/S Mill Rd.	4,050.	25,250.*	
Borden, David & Nancy, W/S Mill Rd. & Old Ctr Rd.		5,050.*	
Borden, David & Nancy, N/S Old Center Rd.		950.*	
Bourbeau, Robbin & Donna, N/S Franklin Rd.	39,450.	8,150.*	
Bowne, Edwin & Beverly, E/S Route 4	27,700.	9,800.	
Bowne, Lawrence & Agnes, E/S Old Route 4	3,300.	9,600.	8,450.
Bowne, Carol, E/S Bog Road	23,600.	11,600.	
Bradbrook, Alice, Heirs of, S/S New Rd.	4,900.	11,650.	
Brannigan, Adams Atkinson et als, Open Land Woodland Est.		2,000.	
Brennan, Francis & Barbara, Tucker Pond	9,300.	6,950.	
Brewster, Lee & Susan, Tucker Pond	20,700.	6,150.	
Brierley, James & Nepveu, Debra, E/S Hensmith Rd.		6,250.	
Bristol, Charles, Off Brookside Drive	36,500.	16,300.	
Britton, Albert & Elinor, N/S Franklin Rd.	71,700.	6,900.	
Broas, John & Dawnee, S/S Route 4	10,500.	13,050.	
Broas, Michael & Olivia, W/S Route 4	33,850.	7,550.	
Broas, Robert, W/S Route 4 & Hensmith Rd.		10,000.	
Brower, Howard S., NE/S Route 4 & S/S Route 127		9,750.	
Brower, Howard, S/S Route 127		12,050.	
Brown, Richard & Martha, N/S New Road		20,800.	
Brundrett, Paul & Sue, E/S Mill Road	39,800.	10,950.	
Bruzzese, Vincent, W/S Mill Road		27,800.	
Burdick, Leila, N/S Route 4	33,600.	10,400.	
Burgess, Dennis & Bonnie, W/S Route 127	62,250.	14,450.	
Burgess, Dennis & Bonnie, W/S Route 127		8,200.	
Burgess, Donald & Geraldine, W/S Route 4		13,950.	
Burgess, Geraldine, E/S Route 4	29,000.	7,750.	

PROPERTY TAX LISTING

	Building Value	Land Value	Mobile Home Value
Burney, Ruth, W/S Fellows Rd.		1,950.	
Burt, Winnie, Tucker Pond near outlet	32,150.	13,300.	
Buswell, Guy & Aurelia, NE/S Roby Rd.		1,200.	
Cabot New Hampshire, The, NE Corner of Town		2,200.*	
Cabot New Hampshire, The, E/S Meath Highway		2,750.*	
Cabot New Hampshire, The, S/S Old Center Rd.		4,550.*	
Cabot New Hampshire, The, (6-25)		3,850.*	
Cabot New Hampshire, The, N/S South Range Rd.		5,500.*	
Cacel Enterprises, Inc., SW/S North Rd.	11,600.	14,000.*	
Cacel Enterprises, Inc., NE/S North Rd.		600.*	
Cacel Enterprises, Inc., N/S Ranger Rd.		18,500.*	
Cacel Enterprises, Inc., NE/S North Rd.		14,150.*	
Cacel Enterprises, Inc., E/S Mill Rd.		18,300.	
Cacel Enterprises, Inc., W/S Mill Rd.	10,050.	18,650.	
Cacel Enterprises, Inc., Wilder Pond		21,150.*	
Cacel Enterprises, Inc., NE/S North Rd.		10,000.	
Cacel Enterprises, Inc., SW/S North Rd.		21,650.	
Cadorette, Louis & Jean, E/S Whittemore Rd.	27,100.	8,900.*	
Call, Lawrence & Cynthia, S/S Franklin Rd.	41,100.	13,400.	
Call, Lawrence & Cynthia, S/S Franklin Rd.	16,400.	18,150.	
Cameron, William & Susan, SE/S North Rd.	22,350.	9,850.	
Cangiano, Leon, Estate of, BradleyBrk at Andover		15,000.	
Cappuccio, Jeremiah, Off S/S Old Center Rd.		1,800.*	
Cappuccio, Jeremiah, N/S Old Center Rd.		4,750.*	
Carlson, Timothy, S/S Route 4		5,900.	
Carlson, William & Patricia, S/S Route 4		5,600.	
Carter, Fred C., Rayno Subdivision, E/S Hensmith Rd.		12,700.	
Casey, Frances & Dorgan, William, N/S Cross Rd.	36,650.	10,250.	
Casey, Frances & Dorgan, William, S/S Cross Rd.		350.	
Casey, Frances & Dorgan, William, N/S Bay Rd.		300.	
Casey, James Sr. & Joyce, N/S Franklin Rd.	2,950.	14,850.	
Casey, Timothy & Margaret, N/S Cross Rd.	39,200.	7,050.	
Cassavaugh, Peter & Sharman, S/S Brookside Dr. 12	37,600.	8,850.	
Cavic, Michael & Lucinda, W/S Mill Rd.	35,900.	13,150.	
Chamberlin, David & Joy, Between Mill Rd & River	4,600.	1,750.	
Chamberlin, David & Joy, S & E/S Mill Rd.	31,850.	7,100.*	
Chamberlin, David & Joy, Between Mill Rd. & River		50.*	
Chandler, James & Sheila, SW/S Gerrish Rd.	6,750.	7,350.*	
Chandler, James & Sheila, W/S Gerrish Rd.	34,950.	10,500.	
Chandler, Richard & Cathy, Mill Rd. at Scribners	40,250.	11,500.	
Chandler, Richard & Cathy, SE/S No. Rd w/Andrewski		5,400.	
Chemical Mortgage Co., NE/S North Rd.		4,050.	
Cheney, Lorraine, W/S Route 127	21,825.	5,025.	
Chesley, Victor & Nancy, W/S Raccoon Hill Rd.	31,750.	9,750.	
Chestnut, Peter, E/S Raccoon Hill Rd.	53,700.	10,600.*	
Chestnut, Peter, W/S Raccoon Hill Rd.		300.*	
Chestnut, Peter, W/S Raccoon Hill Rd.	500.	250.*	
Chestnut, Peter, W/S Raccoon Hill Rd.		2,650.	
Chickinsky, Alan, S/S Old Center Rd.		1,450.	
Clark, Bruce & Susan, E/S Route 4	25,200.	10,350.	
Clark, Charles, Tucker Pond	12,350.	5,900.	
Clark, Donna, S/S Range Rd.	29,900.	6,750.	
Clark, Lynn & Denny, S/S Route 127	21,250.	15,450.	

PROPERTY TAX LISTING

	Building Value	Land Value	Mobile Home Value
Clark, Henry & Stella, E/S Route 4	25,350.	9,700.	
Clites, Gregory & Lynda, Backland Off SE/S N Rd.		13,900.	
Clukay, David & Gail, W/S Route 4 & Hensmith	61,650.	11,200.*	
Coda, Arnold & Alice, W/S Hensmith Rd.		6,400.	
Colburn, Kent W., W/S Route 4	4,300.	3,950.	
Colby, Frank C., Tucker Pond	18,450.	13,500.	
Coluccino, Anthony & Jeanette, E/S W. Salisbury Rd.	300.	11,650.	
Concord Electric Company - Other Value \$144,500.			
Conner, Royce & Lorna, N/S New Rd.	2,000.	10,950.	
Connor, Kevin & Nancy, Mountain Rd/Beech Hill	34,050.	7,150.	
Connors, David, Off Kearsarge Mt. Rd.	28,650.	13,600.*	
Constant/Castelot, Sanborn's Clearing A-1	26,700.	9,800.	
Constant/Castelot, Sanborn's Clearing A-2		6,000.	
Cornwell, Ralph & Eleanor, W/S Route 4, E/S Rabbit	4,200.	32,200.	
Cote, Raymond & Charlotte, W/S Hensmith Rd.	39,900.	10,200.	
Cote, Yvon & Rose, N/S North Rd.	46,950.	10,300.*	
Courser, Fred Jr., Off E/S Route 127		1,100.*	
Courser, Fred Jr., E/S Tucker Pond		2,900.*	
Courser, Fred Jr., W/S Couchtown Rd.		1,100.*	
Courser, Gerald & Judith, Tucker Pond		9,950.	
Courser, Timothy, Tucker Pond		8,950.	
Cravens, Ronald & Rosemarie, W/S Gerrish Rd.	57,750.	10,600.*	
Creed, Fred Jr. & Catherine, Kearsarge Mt. Rd.	12,250.	8,800.*	
Cressy, Richard Jr., Tucker Pond	13,950.	4,550.	
Crisp, Raymond & Barbara, Tucker Pond	27,300.	7,500.	
Cronin, Daniel & Elizabeth, W/S Couchtown Rd.	38,500.	9,750.	
Crooks, Virginia, W/S Warner Rd.		2,900.*	
Cudhea, Donald & Pauline, N/S Oak Hill Rd.	47,100.	10,200.	
Currier, Jane, S/S Franklin Rd.	42,700.	19,050.	
Currier Estate, Off E/S Hensmith Rd.		1,500.*	
Cutter, Patricia, Scribner's Corner	16,000.	6,100.*	
Cutter, Patricia, Scribner's Corner		400.*	
Cutting, Larry & Johns, Robert, E/S New Rd.		4,100.	
Darling, Dana, Tucker Pond	10,200.	13,250.	
Darling, Dana & Jean, Tucker Pond	19,800.	14,250.	
Davis, John & Carol, W/S Route 127	29,200.	13,750.	
Degrassie, John & Kathleen, Cross Rd.	44,550.	12,300.	
Deharo, Newton & Rollande, NE/S Center Rd.	53,400.	11,750.	
Deharo, Newton & Rollande, NS/Center Rd.		5,650.	
Deharo, Newton & Rollande, Off Old Center Rd.		900.*	
Deharo, Newton, E & S/S New Rd.		24,400.	
DeManche, William & Bonnie, L/O Kearsarge Mt. Rd.		1,700.*	
Demeo, Raymond, Albert & Frank, N/S Center Rd.		21,400.	
Denoncourt, Edward & Linda, W/S Brookside Dr. 30	37,000.	11,500.	
Denoncourt, Philip & Nancy, E/S Route 127	76,150.	10,250.*	
Dickey, Dana & Lynn, E/S New Rd.		4,150.	
Dorsey, Peter & Rebecca et al, N/S Blackwater River	13,150.	8,000.*	
Dorsey, William & Eleanor et al, W/S Bay Rd.	29,550.	8,000.	
Dorsey, William/Eleanor & Pratt, Daniel N/S Blkwtr	2,200.	2,500.	
Downes, Roy & Kathleen, S/S Center Rd.	1,800.	3,100.*	
Downes, Roy & Kathleen, N/S Center Rd.	43,000.	10,150.*	
Downing, George & Durinda, E/S Hensmith Rd.	41,350.	9,000.	
Downing, Jeffery & Donna, S/S Route 4		8,400.	8,850.

PROPERTY TAX LISTING

	Building Value	Land Value	Mobile Home Value
Dragon, Albert & Leona, Tucker Pond	4,400.	8,900.	
Drew, Timothy & Deborah, L/O Kearsarge Mt. Rd.		1,700.*	
Drown, Richard & Helen, S/S Warner Rd.		20,750.	
Drown, Robert Sr. & Helen, N/S Warner Rd.		13,450.*	
Drummond, Madeline, W/S Whittemore Rd.	1,550.	8,250.	7,350.
Dubois, David & Rose, E/S Route 127	12,700.	9,100.	
Duffy, M. Madeline, Tucker Pond	13,950.	7,100.	
Duffy, Phyllis, Estate of, W/S Route 4		5,050.	
Dufield, David & Lynn, S/S Route 127	14,700.	12,800.	
Dukette, Robert & Mary, E/S W. Salisbury Rd.	24,000.	10,800.	
Dunham, Richard Jr. & Margaret, E/S Mill Rd.	34,900.	12,350.*	
Dunleavy, Stephen & Katherine, S/S Route 127	58,000.	16,350.	
Dziesanowski, Joseph & Phoebe, W/S Whittemore Rd.	45,750.	9,900.	
Dziura, Charles & Josephine, S/S Route 127	21,500.	8,250.	
Eaton, Isabelle, Bradley Lake Rd.		16,700.*	
Eaton, Isabelle, Bay Rd E & W & E & S Route 4		10,400.*	
Edmunds, Clarence & Nelly, N/S Roby Rd.		3,250.	
Edmunds, Elsworth & Alma, N/S Roby Rd.		3,500.	
Edmunds, Frank, SE/S North Rd.	2,050.	6,650.	
Edmunds, Frank, N/S Roby Rd.		3,700.	
Edmunds, Richard & Constance, N/S Roby Rd.		4,050.	
Edwards, Thomas & Claramay, Tucker Pond	6,300.	9,550.	
Edwards, Thomas & Claramay, Tucker Pond		2,000.	
Eigabroadt, Harris & Diane, Tucker Pond	44,600.	15,350.	
Ellsworth, Russell & Louise, N/S Warner Rd.		2,200.*	
England, Robert & Gloria, E/S Whittemore Rd.	44,150.	15,050.	7,600.
Estes, Richard, E/S Mill Rd.	24,850.	10,250.*	
Ewart, Alden Jr. & Cynthia, E/S Route 127	31,000.	13,900.	
Faer, Steven, W/S New Road		4,100.	
Fales, Emmons & Sandra, E/S New Rd. 6		4,150.	
Fanny, Paul, Tucker Pond	27,700.	17,100.	
Fenton, Paul Jr. & Jane, E/S Route 4		6,000.	
Fenton, Robert & Diane, Woodland Est. 35		5,450.	
Ferranti, Stephen & Janetos, Donna, N/S Route 127	36,150.	9,450.	
Ferrard, Sam, Estate of, Tucker Pond	17,950.	9,350.	
Fiske, Lloyd & Marguerite, E/S Route 4	55,050.	10,500.	
Fitts, Ernest, Heirs of, N/S Route 127		1,000.	
Fitts, Lloyd, W/S Whittemore Rd.	14,350.	18,450.	
Flagg, Neal Jr. & Vicki, Tucker Pond	6,350.	9,250.	
Floro, Bruno & Eileen, S/S Route 127	62,000.	10,750.	
Fletcher, William & Jacquelyn, Tucker Pond	54,700.	13,850.	
Flint, Charles & Faith, E/S Route 127, Plan 3173		7,950.	
Foley, Paul & Joyce, Tucker Pond	18,000.	9,200.	
Footte, James & Ruth, Tucker Pond Life Estate			
Footte, Richard, Tucker Pond	13,075.	4,300.	
Footte, Jeffrey, Tucker Pond	13,075.	4,300.	
Fournier, Mark, E/S New Rd.		4,150.	
Fournier, Mark, E/S New Rd.		4,200.	
Franklin Regional Hospital Assoc., E/S Mutton Rd.	46,400.	9,450.	
Franklin Savings Bank, Lot 1, Neal Subdivision	27,050.	10,450.	
Frazier, David & Ida, Tucker Pond	4,600.	1,900.	
Fredette, David & Boyles, Margaret, W/S Route 4	26,600.	15,550.*	
Frew, Stacy & Lou Ann, E/S Whittemore Rd.	24,650.	7,650.	

PROPERTY TAX LISTING

	Building Value	Land Value	Mobile Home Value
Garside, Fred N., Off Couchtown Rd.	2,300.	4,100.	
Garside, Fred & Madeline, Off Couchtown Rd.		3,650.	
Germain, Robert & Janette, W/S Route 4 & Rabbit Rd.	32,600.	8,100.	
Gilpatric, Paul & Dorothy, E/S Whittmore Rd.	28,600.	11,650.	
Glines, Clarence & Barbara, E/S Old Route 4	11,350.	11,400.	
Glover, Frank & Louise, W/S Route 4		5,550.	
Glover, Reginald & Joan, NE/S North Rd.	25,500.	14,050.	
Goddard, Michael C., Off Old Fellows Rd.	5,350.	4,500.	
Goddard, Michael & Julie, Off Old Fellows Rd.		1,500.	
Colomb, Constance, W/S Raccoon Hill Rd.	99,300.	16,200.*	
Goss, Stuart & Shirley, Corn Routes 4 & 127	71,150.	9,200.	
Govoni, James & McNamara, Lorraine, W/S Route 4		9,450.	
Grendell, Wilfred & Ellen, E/S Route 4	30,450.	11,800.	
Grindle, Gary & Debbie, N/S Range Rd.	100.	6,000.	3,500.
Guaraldi, George, E/S Mutton & Water St.		4,700.*	
Gullage, Dean & Julie, W/S Hensmith Rd.		7,050.	
Haber, Edgar & Carol, S/S Route 127	66,900.	14,000.*	
Haber, Edgar & Carol, N/S Route 127		550.*	
Haight, Charles Jr. & Evelyn, W/S Route 4	39,200.	11,200.	
Hanson, Brian & Carolyn, S/S Route 127	21,450.	6,600.	
Hanson, Grace, W/S Route 4	42,800.	8,500.	
Hanson, Lawrence & Eileen, E/S Route 4	7,050.	9,950.*	5,950.
Hanson, Lawrence & Eileen, S/S Franklin Rd.		1,800.	
Hanson, Stephen & Jo-Ellen, E/S Mutton Rd.	100.	7,300.	5,450
Hanson, Stephen & Jo-Ellen, E/S Mutton Rd.		2,650.	
Hardiman, Thomas & Regina, Tucker Pond	22,600.	6,850.	
Harmon, Richard & Patricia, F/S Center S/S New Rd.		1,750.	
Harper, Paula, W/S Raccoon Hill Road		7,350.	
Harrington, Salisbury Realty Trust, N/S Oak Hill Rd.	5,000.	15,700.	
Harris, William, S/S Old College Rd.		10,150.*	
Hattan, Richard & Mary, NE/S Route 4	72,650.	13,500.*	
Hawes, Russell, SW/S Raccoon Hill		17,900.	
Hawes, Russell, SW/S Raccoon Hill		26,300.	
Head, Christopher & Ione, W/S Route 4	139,500.	22,000.	
Heath, Harry & Lorraine, Off N/S Center Rd.		9,300.	
Heath, Harry & Lorraine, Off S/S Old Center Rd.		16,000.	
Heath, Joseph Jr., S/S Route 4	17,150.	8,100.	
Heath, Joseph III & Mary, Hensmith Rd. 1	37,250.	9,000.	
Heath, Robert & Dona, Camp on Mill Brook	800.		
Heath, Dena, W/S Route 127	17,200.	8,450.	
Heino, John, E/S Route 4		6,150.*	
Heino, John, E/S Route 4	21,800.	6,500.	
Helwing, Peter & Jean, Tucker Pond	30,050.	19,600.	
Henley, Thomas, Tucker Pond	15,100.	11,300.	
Herbert, John, W/S Raccoon Hill Road	33,900.	10,600.	
HHP Inc., S/S South Range Rd.		2,900.	
Higgs, Jacob & Mary Ann, S/S Raccoon Hill Rd.	36,550.	15,600.*	
Hill Box Co., N/S So. Range Rd.		9,200.*	
Hill Box Co., So. Range Rd. & Warner		11,550.*	
Hiller, George & Phyllis, N/S Mountain Rd.	28,450.	9,700.	
Hock, Edward & Marion, Tucker Pond	6,600.	10,700.	
Hodges, David, S/S Bradley Lake Rd.		5,450.	
Hodges, David, N/S Bradley Lake Rd.	110,800.	29,850.	

PROPERTY TAX LISTING

	Building Value	Land Value	Mobile Home Value
Hodges, David & Joanne, E/S Route 4/inc. Baer lot	29,650.	14,850.*	
Hodges, Joanne, E/S Robey Rd.		9,200.	
Hodges, W. Geoffrey & Patricia, SW/S W. Salisbury Rd.	18,100.	13,700.	
Hodges, Patricia Sanborn, E/S Route 4		3,100.*	
Hoeckele, William & Judith, S/S Franklin Rd.	58,250.	20,800.	
Hoffman, John & Patricia, Off E/S Route 127	43,050.	10,000.	
Honkala, Adalf & Eileen, N/S Route 127		4,650.*	
Honkala, Rudolf, N/S Route 127		5,750.*	
Hooper, Kevin & Deborah, W/S Hensmith Rd.	64,050.	9,600.	
Hooper, Rodrick & Karen, W/S Hensmith Rd.	69,300.	11,700.*	
Horne, Charles & Louise, N/S Route 127 Beaully Farm	72,600.	10,850.*	
House, Robert & Dorothy, Tucker Pond	24,900.	27,700.	
Howe, Daniel, Corn Route 4 & Hensmith Rds.		16,550.	
Howe, Daniel, Corn Route 4 & Hensmith Rds.		10,000.	
Howland, Ruth, N/S Raccoon Hill Rd.	78,250.	8,950.	
Hoyt, Linda, E/S Old Route 4	20,750.	8,000.	
Huffman, Hope, S/S New Rd.	22,500.	4,700.	
Hughes, Daniel & Charlotte, E/S Raccoon Hill Rd.	3,150.	11,000.	
Hull, Brenda, L/B Tucker Pond & Warner	60,500.	27,950.	
Hunt, James, W/S Route 4	21,250.	4,000.	
Hurley, Paul & Mary, W/S Oak Hill Rd.	1,800.	9,900.	
Hutchins, Mark & Pamela, W/S Old Route 4	41,050.	12,000.	
Imse, Thomas & Fern, Couchtown Rd.	33,250.	10,850.	
Ipsen, Gudmund & Dorothy, Corn Bay & Salisbury		9,800.	
Irving, Robert & Hannah, E/S Mill Rd dwelling	35,550.	8,200.	
Irving, Robert & Hannah, E/S Mill Rd.	35,950.	7,700.*	
Irving, Robert & Hannah, Backland Off E/S Mill Rd.	5,800.	400.*	
Isgur, Albert J., Bog Road		134,450.	
Jabour, Everett & George & Nassar, Off S/S Route 127	1,500.	11,100.	
Jamieson, Jocelyn, W/S Route 4	40,700.	12,350.	
Johnson, Clinton, W/S Gerrish Rd.	38,000.	12,500.	
Johnson, R. Larry & Marilyn, N/S Old Ctr. Rd.	75,250.	12,100.*	
Jones, Carolyn, Between Mill Rd. & River		1,850.	
Jones, Carolyn, E/S Mill Rd.	37,200.	14,050.	
Jones, Gordon & Mitzie, E/S Route 4	20,100.	6,650.	
Jones, Leon & Jennie, S/S Route 127		3,650.	
Jones, Leon & Jennie, N/S Route 127	50,000.	12,950.*	
Jones, Patricia, W/S Route 127		5,050.	
Jones, Patricia, Off W/S Route 127		9,750.	
Jones, Patricia, W/S Route 127	1,100.	8,450.	
Jones, Scott & Cheryl, N/S Route 127	4,000.	11,100.	
Kearsarge Telephone Co., E/S Route 4	22,550.	1,750.	
Kelley, Robert & Edwina, W/S Humphrey Rd.		100.	
Kelley, William & Mary, Tucker Pond	15,250.	6,150.	
Keneval, Robert, Off E/S Route 4		2,650.*	
Kenney, Harold & Henrietta, W/S Route 127		2,800.*	
Kepper, Elizabeth, Estate of, N/S Old Warner Rd.		2,200.*	
Kepper, John, E/S Route 4	86,550.	11,050.*	
Keyser, David, S/S Raccoon Hill Rd.		10,100.*	
Keyser, David & Corine, S/S Raccoon Hill Rd.	43,250.	9,500.	
Kieffer, J. David & Elinor, Tucker Pond	17,800.	7,800.	
Kimball, Grace, Tucker Pond	8,000.	15,150.	
Kimball, Wayne & Karen, S/S Warner Rd.	49,250.	15,150.*	

PROPERTY TAX LISTING

	Building Value	Land Value	Mobile Home Value
Kinne, Robert & Elaine, W/S New Rd & Raccoon Hill	51,500.	38,050.	
Knapp, Elizabeth, E/S Old Route 4 & Bog Rd.	38,250.	9,400.	
Koba, John, Tucker Pond	19,750.	8,300.	
Kolenda, Zygmunt, Off Couchtown Rd.	14,100.	4,050.	
Kolenda, Zygmunt & Eileen, W/S Couchtown Rd.		1,900.	
Kozlowsky, Henry & Elaine, E/S Route 127		6,150.	
Lacoy, Jeff & Gail, E/S Route 127		7,600.	
Lafferty, Edmund, S/S Bradley Lake Rd.		11,900.	
Lake, Fredric, Trustee, N/S Route 127	69,150.	25,700.	
Lamora, Stephen & Kerry, W/S Warner Rd.		4,350.	
Lamora, Stephen & Kerry, E Side Warner Rd.	7,400.	5,800.	
Landry, Joseph & Gayle, N/ S Center Rd.	52,850.	10,050.*	
Landry, Paul & Arlene, NE/S North Rd.	34,700.	14,350.	
Landry, Robert, E/S Raccoon Hill		55,850.	
LaPage, Robert & Ruth, S/S Franklin Rd.	5,500.	5,050.	
Laraia, Isabelle & Arthur, N/S Franklin Rd.	42,050.	22,600.	
Laraia, Paul & Penelope, N/S Route 127 Franklin Rd.	67,900.	11,850.	
Lavigne, Paul & Thelma, W/S Bay Rd.	12,700.	4,200.	
Lee, Joseph & Helen, W/S Hensmith Rd.	40,150.	14,500.	
Lemay, Norman & Janet, E/S New Road, lot 8	37,700.	7,650.	
Lemontangue, Roger, W/S Raccoon Hill Rd.		9,700.	
Leonard, John Jr. & Margaret, Tucker Pond	16,250.	7,150.	
Lessard, Ernest & McDonough, Mary, Sanborn Clearing	29,850.	10,100.	
Lewis, Rolland & Jeanne, S/S Flaghole Rd.		150.*	
Lightbody, Stephen & Diane, W/S Route 4	24,550.	11,400.	
Linehan, Daniel & Sheryl, Corner Hensmith Rd.		8,150.	
Linnane, David & Lola, E/S Brookside Dr., lot 10	42,650.	9,450.	
Linteau, Rosario & Louise, E/S Route 4	29,650.	7,000.	
Loop, Taylor, Off Kearsarge Rd.	1,500.	20,750.	
Loop, Taylor, Off Kearsarge Rd.	39,500.	18,350.	
Loop, Taylor, Off Kearsarge Rd.		1,050.	
Lorden, Jerry & Lori, W/S Hensmith Rd.		6,850.	
Love, Winnifred, Tucker Pond/See Benoit	4,600.	1,900.	
Lovejoy, Dorothea & Norma, E/S Route 4	40,350.	9,100.	
Lovejoy, John & Kathy, E/S Route 4	42,400.	10,300.	
Lovering, William & Judith, E/S Raccoon Hill Rd.		6,250.	
Lucia, Everett & Harriet, Route 4	35,450.	7,000.	
Lucia Timber Inc., Off W/S Gerrish Rd.		22,500.	
McCabe, Peter & Lorraine, Tucker Pond	10,550.	9,300.	
McCarthy, James & Patricia, W/S Route 4	27,250.	20,700.	
McCorry, Francis, Off S/S Route 127		4,500.	
McCusker, James & Patricia, W/S West Salisbury Rd.	69,800.	21,000.	
McCusker, James & Patricia, N/S Old Center/ange		15,750.	
McDermott, Michael & Robert, W/S Cross Rd.	19,700.	7,750.	
McDonough, Thomas & Patricia, E/S West Salisbury Rd.	47,250.	12,800.*	
McKenzie, Clarence & Ellen, Scribner's Corner	31,600.	16,150.	
McKenzie, Ernest & Pearl, Scribner's Corner	20,450.	10,550.	
McKenzie, Nellie, Old Center Rd.	10,350.	11,250.	
McLaughlin, Russell, W/S Shaw Hill Rd.	113,300.	18,500.	
McLaughlin, Russell, E/S Shaw Hill Rd.	12,400.	37,200.*	
MacDuffie, William & Sharon, E/S Route 4	35,400.	11,050.	
Maddocks, Kenneth & Nancy, NE/S Raccoon Hill Rd.	50,400.	11,850.	
Magee, James & Mary, W/S Hensmith Rd.	47,000.	10,450.	

PROPERTY TAX LISTING

	Building Value	Land Value	Mobile Home Value
Mahon, William & Elizabeth, Tucker Pond	16,250.	9,900.	
Mailoux, Kenneth & Nancy, W/S West Salisbury Rd.	18,850.	10,900.	
Manchester, H. Elton, Estate of, S/S Warner Rd.		13,350.	
Mann, Bruce et al., Off S/S Quimby Rd.		700.	
Mansell, Pauline, Off N/S Old Center Rd.		3,450.*	
Manwaring, Barbara, E/S Route 4	24,350.	6,600.	
Manyan, Gladys, SW/S North Rd.		1,200.*	
Manyan, Gladys, S/S Flaghole Rd.	5,400.	6,750.	
Manyan, Gladys, S/S OldRange Rd.		2,350.*	
Martell, Paul & Marguerite, W/S E/S Route 4	23,150.	12,650.	
Martin, Claude & Jean, E/S Old Route 4	21,800.	7,750.	
Martin, Richard & Jane, S/S Route 127	36,950.	16,500.	
Martin, Thomas & Laurel, W/S West Salisbury Rd.		9,650.*	
Matthews, Carl & Kathleen, W/S Mill Rd.		8,450.	
Maynard, Martha & Talbot, Lionel, W/S W. Salisbury	26,100.	10,650.	
Mayou, Richard et al, N/S Old Center Rd.	3,350.	5,700.	
Merchant, Amos & Anita, W/S Whittemore Rd.	27,000.	14,950.	
Merchant, Michael, W/S Route 127		9,100.	
Merkes, Peter, S/S Bay Rd.	2,350.	10,250.*	
Merkes, Peter, W/S Bay Road	37,300.	10,250.*	
Merkes, Peter, W/S Raccoon Hill Rd.		1,400.*	
Merkes, Peter, Backland E/S Raccoon		600.*	
Merwin, Frank, Estate of, W/S Glines Rd.	1,900.	3,850.	
Michael, Ruth, N/S Route 4	13,350.	11,000.	
Miller, Ellsworth Sr. & C. Sandra, E/S Whittemore Rd	28,300.	6,050.	
Miller, Sandra, SW/S North Rd.	31,450.	8,400.	
Miller, Sydney & Ruth, S/S Warner Rd.		12,650.	
Miller, Sydney & Ruth, N/S Warner Rd.	47,800.	20,200.*	
Minard, James Sr, N/S Center Rd.	7,300.	6,700.	
Miner, Peter & Tammy, E/S NE Rd.		4,450.	
Miville, Robert, W/S Couchtown Rd.		6,000.*	
Miville, Robert, E/S Couchtown Rd.	23,800.	24,100.*	
Mock, Allison & Gloria, Tucker Pond	23,800.	6,300.	
Montuori, Angelo & Kathleen, E/S W Salisbury Rd.		28,600.	
Morissette, Emile, N/S Route 127	59,450.	13,050.*	
Morris, Nolan, Off N/S Warner Rd.	6,400.	17,400.	
Mortz, Patricia, Off E/S Route 127, Woodland Est.	33,300.	9,350.	
Mower, Richard & Laurie, E/S Route 127	36,700.	10,650.	
Mulder, Jack & Pamala, Humphrey Rd.	48,600.	12,050.*	
Mullaney, James & Gifford, Ronald, E/S Route 127		7,250.	
Mullaney, James & Ryan, Paul, E/S New Rd.		4,200.	
Mullaney, James & Ryan, Paul, E/S New Rd.		4,100.	
Murphy, Rodney & Gloria, E/S Route 127	17,450.	7,400.	
Murray, Kevin & Nancy, W/S Brookside Dr. #37	33,350.	10,800.	
Mussey, Harold, W/S Route 127	15,500.	8,050.	
Neal, Harold & Beulah, W/S Raccoon Hill Rd.	57,250.	8,100.	
Nerbonne, Priscilla, Tucker Pond	14,000.	9,300.	
Nerden, Philip & Evelyn, E/S Route 4	27,950.	13,150.	
Nerden, Philip & Evelyn, Off E/S Route 4		250.	
Nerden, Philip & Evelyn, W/S Oak Hill Rd.		2,250.*	
Nevin, John & Jacqueline, Humphrey Rd.	56,600.	28,350.	
Newcombe, Gerald, E/S Route 127		6,900.	
New England Power Company	\$411,250.		
New Hampshire Electric Cooperative, Inc.	32,150.		
Nichols, Leo, W/S Route 4	500.	3,000.	

PROPERTY TAX LISTING

	Building Value	Land Value	Mobile Home Value
Nichols, Robert, S/S Franklin Rd.		2,400.	
Nickerson, Estelle, E/S Route 4	14,300.	7,650.	
Nickerson, Robert, E/S Route 4		3,400.	
Nickerson, Robert & Donna, W/S Route 4	26,600.	10,600.	
Nixon, Donald & Joyce, N/S Route 4	44,400.	14,500.	
Noelte, Mildred, N/S Route 4	82,850.	14,200.	
Noelte, Mildred, E/S Route 4		3,600.	
Norman, Herbert & Joyce, W/S Raccoon Hill Rd.		6,150.	
Norton, Norman & Jeannette, Wilder Pond		5,500.*	
Notardonato, Vivian, E/S Route 127		9,300.	
Nugent, Charles & Anna, N/S Route 127	54,450.	14,650.	
O'Halloran, Gerrard & Barbara, Tucker Pond	28,650.	17,650.	
Osborne, Gordon & Ellen, S/S Flaghole Rd.		10,250.*	
Palmer, Mary Jane, Tucker Pond	14,550.	4,550.	
Parker, Donald, N/S New Rd. & SE/S Roby Rd.	17,450.	8,000.	
Parmenter, Robert & Catharine, Tucker Pond	23,700.	11,600.	
Parmenter, Robert & Catharine, Tucker Pond		2,450.	
Parmenter, Robert, Off Route 127		37,800.	
Parris, Dorothy, N/S Route 4	550.		\$ 7,700.
Parry, Dale, W/S Route 4	44,250.	11,300.*	
Parry, Dale, W/S Route 4		200.*	
Partridge, Lawrence, Heirs of, S/S Route 127	5,050.	17,150.	
Patten, Clement & Genevieve, E/S Mutton Rd.	7,100.	8,550.	
Patten, Dennis & Urbina, E/S Route 4		9,250.	15,700.
Patten, Donald & Cynthia	2,550.	8,400.*	2,250.
Peeck, Clinton & Virginia, Woodland Estates, lot 8		4,750.	
Pelletier, Eugene, Jr., W/S Shaw Hill Rd.		25,200.	
Pelletier, Eugene, Jr., W/S West Salisbury Rd.		450.	
Pelletier, Eugene, Jr., W/S Raccoon Hill Rd.		14,850.	
Pelletier, Eugene, Jr., E/S Raccoon Hill Rd.	38,100.	38,150.	
Pelletier, Eugene, Jr., & Stacia, W/S W Salisbury Rd.	5,450.	2,000.	
Pelletier, Eugene & Stacia, E/S Raccoon Hill Rd.		15,100.	
Pellock, Charles & Eva, Tucker Pond	29,600.	7,800.	
Perry, Jeffrey, E/S Route 127		9,250.	
Peterson, Anna, SE/S North Rd.		11,050.	
Peterson, Anna, NE/S North Rd.	75,600.	10,250.*	
Phillips, John & Mary, N/S West Salisbury Rd.		2,500.*	
Phillips, John & Mary, N/S West Salisbury Rd.	67,450.	10,600.*	
Philips, John & Mary, & Kepper, John, W/S Route 4	11,450.	8,300.	
Phillips, Virgel & Rose & Pellatt, Howard & Jody	14,050.	7,500.	
Pickering, John, E/S Couchtown Rd.		6,500.	
Pilsbury, David & Theresa, Sanborn Clearing	16,200.	12,950.	
Plourde, Irene, W/S Route 4	5,550.	7,900.	12,350.
Polewarczyk, Paul & Michelle, N/S New Rd.		11,500.	
Polley, Dorothy, W/S Warner Rd.		2,550.	
Pond Associates, Inc., E/S Tucker Pond		5,200.	
Powell, Vernard, Jr., S/S Range Rd.		650.*	
Prentice, Esther, NE/S North Rd.	21,750.	9,450.	
Preston, John, N/S West Salisbury Rd.		11,000.	
Preston, John, N/S West Salisbury Rd.		18,250.	
Preston, Steven & Judith, N/S West Salisbury Rd.	51,600.	16,650.	
Prince, Carol, c/o Prince, Ray, E/S Mill Rd.		5,850.	
Prince, Ida, S/S Route 127 & Mutton Rd.	109,900.	32,600.*	
Prince, Ray, S/S Bay Rd.	30,550.	8,250.	

PROPERTY TAX LISTING

	Building Value	Land Value	Mobile Home Value
Prince, Ray, Jr. W/S West Salisbury Rd.	1,400.	9,250.	
Prince, Ray, Jr. E/S West Salisbury Rd.	6,400.	6,000.	
Prince, Ray, Jr. Old Range Rd.		1,050.	
Prince, Ray, Jr. N/S Bay Rd.	8,900.	4,100.	
Prince, Ray, Jr. Salisbury to Scribner's		11,100.	
Prince, Ray, Jr. & Charlotte, E/S Mill Rd.		5,800.	
Prince, Ray, Jr. & Charlotte, E/S Mill Rd.		5,900.	
Prince, Ray, Jr. & Charlotte, E/S Mill Rd.		6,100.	
Prince, Ray, Jr. & Charlotte, E/S Mill Rd.		6,400.	
Prince, Ray, E/S Mill Rd.		1,650.	
Prince, Ray & Charlotte, E/S Mill Rd.		1,900.	
Prince, Ray & Charlotte, E/S Mill Rd.		2,100.	
Public Service Company of NH, Utility - \$ 48,300.			
Purington, Donald & Phyllis, E/S Mutton Rd.	16,700.	6,500.	
Rapalyea, David & Dora, S/S Route 127	66,550.	12,800.*	
Rayno, Michael & Kathy, Whittemore Rd. & Route 4	29,900.	9,850.	
Randall, Stephen & Diane, W/S West Salisbury Rd.		10,600.	
Reagan, Lawrence & Delma, Corner W Salisbury/Rte. 4	45,700.	11,850.*	
Regan, John M. III, W/S Hensmith Rd.		9,750.	
Reiner, Elliot, Off W/S Mountain Rd.		17,200.	
Renfors, David & Trudy, E/S Rabbit Rd.		25,550.	
Renkert, Michael & Virginia, Woodland Estates	52,700.	9,500.	
Richards, William, Jr. & Mary, S/S Mountain Rd.	28,300.	17,300.	
Richardson, Frederick & Eileen, N/S Route 127	53,600.	12,100.*	
Richardson, Philip & Brenda, S/S Franklin Rd.	22,700.	11,950.	
Riel, Leon & Linda, N/S Route 127		24,650.	
Ritchie, Mary & MacDonald, Isabel, W/S Mills Rd.	43,850.	8,100.	
Ritchie, Mary & MacDonald, Isabel, E/S Mills Rd.		2,450.	
Ritz, Robert A., W/S Mill Brook Rd.		12,000.	
Robbins, Raymond & Lucille, W/S Raccoon Hill Rd.	37,100.	17,500.*	
Robbins, Raymond, Jr. N/S Oak Hill Rd.	17,600.	13,600.*	
Robertson, Roy & Kathleen, E/S Route 127 #1	31,350.	9,850.	
Rodgers, Robert & Nancy, W/S W. Salisbury Rd.	14,550.	9,700.	
Rodgers, Robert & Nancy, Off W/S W Salisbury Rd.		5,000.*	
Rogers, Dorothy, Off Kearsarge Mt. Rd.		10,500.	
Rondeau, Donald & Ida-Mae, E/S Water Street		4,550.	
Rondeau, Ronald & Elaine, S/S Route 4	27,500.	9,900.	
Roy, Denis & Kathleen, W/S Raccoon Hill Rd.	48,800.	14,700.	
Roy, Michael E., S/S Searles Hill		37,550.	
Roy, Roland & Gertrude, S/S Flaghole Rd.		1,100.*	
Rowe, Danny, W/S Route 4			\$21,900.
Rudolph, Hermann & Maria, E/S Oak Hill Rd.		17,050.	
Salber, Lee & Iris, S/S Flaghole Rd.		3,400.	
Salisbury Nursery, Inc., W/S Mutton Rd.	20,950.	6,750.	
Samodai, Steve & Deborah, N/S Center Rd.	44,750.	8,200.	
Sanborn, Albert & Barbara, W/S Rte 4 & S/S Mills	67,450.	11,150.	
Sanborn, Albert & Barbara, W/S Rte 4	4,300.	3,950.	
Sanborn, Albert, E/S Route 4		3,100.*	
Sanborn, Barry & Joann, W/S Raccoon Hill Rd.	88,800.	20,550.	
Sanborn, Barry, E/S Route 4		3,100.*	
Sanborn, Dorothy, N/S Water Street	12,700.	11,750.*	
Sanborn, Dorothy, W/S Rte 4 & E/S Rabbit Rd.		250.	
Sanborn, Dorothy, Rte 4 & Old Rte 4		2,650.	
Sanborn, Eugene & Elsie, E/S Route 4	22,500.	7,300.	

PROPERTY TAX LISTING

	Building Value	Land Value	Mobile Home Value
Sanborn, Eugene & Elsie, E/S Rte 4, front field		4,800.	
Sanborn, Eugene, E/S Route 4		3,100.*	
Sanborn, Hugh & Barbara, Off Center Range Rd.		12,000.	
Sanborn, Roger & Dorothy, N/S Water Street	30,300.	7,700.*	
Sanders, Estelle, E/S Route 4		2,800.	
Sargent, John & Sargent, Howard, N/S So. Range Rd.		6,750.	
Sawyer, Edward, S/S Warner Rd.		2,150.*	
Sawyer, Edward, S/S Warner Rd.	11,750.	3,500.	
Sawyer, Edward & Beverly, N/S Warner Rd.	24,250.	10,200.*	
Sawyer, Edward & Beverly, Off N/S Warner Rd.		3,050.	
Sawyer, Edward & Mary, Warner Rd 7 Rte 127		5,950.	
Sawyer, Edward & Mary, S/S Warner & W/S Rte 127	63,050.	2,250.*	
Sawyer, Edward & Mary, N/S Warner Rd.		250.*	
Sawyer, Edward & Mary, W/S Old Road		2,600.*	
Sawyer, Edward & Mary, N/S Old Center Rd.		3,650.*	
Sawyer, Edward & Mary, N/S Warner Rd.	1,600.	5,050.*	
Sawyer, Edward & Mary, S/S Warner Rd.		950.*	
Sawyer, Harry, Heirs of, Off S/S Rte. 127		10,600.	
Scaduto, Carol & Grassie, Roberta, Mountain Rd.		11,250.	
Schaefer, Albert & Clarissa, E/S Route 4		5,150.	
Schaefer, Arthur, Sr. & Leah, E/S Route 4	35,050.	12,200.	
Schaefer, Arthur, Jr., W/S W Salisbury Rd.		900.*	
Schaefer, Arthur, Jr. & Barbara, W/S Route 4	27,400.	10,550.*	
Schaefer, Arthur, Jr. & Barbara, W/S Water St.	2,950.	6,600.	
Schaefer, Arthur, Jr. & Barbara, Off W/S Route 4		1,900.	
Schaeffer, Arthur, Jr. & Barbara, W/S Route 4		9,800.	
Schlehuber, Dan, W/S Raccoon Hill Rd.		11,600.	
Scott, Walter, Jr., W/S Route 4		7,750.	\$ 6,750
Scott, Walter, Sr., W/S Route 4	6,300.	9,500.	
Security Land Company, S/S Montgomery Rd.		6,950.	
Shaw, Bernard & Marjorie, NE/S North Rd.	5,800.	13,900.*	
Shaw, Bernard & Marjorie, SW/S North Rd.	87,700.	21,450.*	
Shaw, Bernard & Marjorie, SW/S North Rd.	7,550.	14,300.*	
Shaw, David, NE/S North Rd.	40,500.	8,000.	
Shaw, Eugene & Jacalyn, S/W North Rd. Shaw Subd	38,550.	9,950.	
Shaw, Frederick & Edwina, NE/S North Rd.	38,800.	15,250.*	
Shaw, Orvie, NE/S North Rd.		1,000.*	
Shaw, Orvie, Off S/S West Salisbury Rd.		250.	
Shaw, Orvie & Agnes, NE/S North Rd.	36,700.	12,200.*	
Shaw, Paul, Off E/S Glines Rd.		1,200.	
Shaw, Paul & Rachel, S/S Bay Rd.	49,300.	21,000.	
Shaw, Paul & Rachel, N/S Bay Rd.		2,050.	
Shaw, Paul & Rachel, N/S Bay Rd.		850.	
Shaw, Paul & Rachel, W/S W. Salisbury Rd.		6,450.*	
Shaw, Paul & Rachel, Bradley Lake Rd.		1,900.	
Shaw, Richard & Dorothy, NE/S North Rd.	5,600.	14,100.*	
Shaw, Richard & Dorothy, SW/S North Rd.	58,550.	11,550.*	
Shaw, Richard & Dorothy, & Matthew, E/S North Rd.	36,350.	8,500.	
Shaw, Richard & Dorothy, SW/S North Rd.		1,300.*	
Shaw, Richard & Dorothy, SW/S North Rd.		1,950.*	
Sheehan, William, Jr. & Marian, Tucker Pond	9,800.	12,950.	
Shepard, Janice, E/S Route 127		9,600.	
Shoemaker, Jack & Sue, E/S New Rd. lot 10		4,600.	

PROPERTY TAX LISTING

	Building Value	Land Value	Mobile Home Value
Shoemaker, Jack & Sue, E/S New Rd., lot 12		3,600.	
Sibley, Richard & Doris, Tucker Pond	15,700.	18,500.	
Silver, Gerald & Gloria, N/S Route 4	29,150.	10,750.	
Silver, Lawrence & Fannie, Off Route 4		5,650.	
Silver, Lawrence & Fannie, Off W/S Route 4		1,150.	
Singer, Jerome, E/S Wilder Pond		16,900.	
Skwierz, Walter & Mary Ann, Tucker Pond	16,650.	12,700.	
Smart, Irving & Gail, W/S Route 4	7,500.	7,650.	\$ 4,000.
Smith, Henry & Anne, W/S West Salisbury Rd.	112,400.	17,150.*	
Smith, Frazier, Off Mountain Rd.		1,650.*	
Smith, Leo, N/S Franklin Rd.	25,450.	15,700.	
Smith, Richard & Katherine, Tucker Pond	17,400.	9,500.	
Snyder, Gracia Harris, E + W/S Bay Rd.	51,200.	9,300.	
Snyder, Gracia Harris, S/S Old College Rd.		4,800.	
Spear, Jeffrey, E/S Route 4	20,350.	11,900.	
Spirou, Stavroula & Kalampalikis, Aphrodite, E/S Rte. 127		11,050.	
Stahl, John Jr. & Mildred, E/S Route 4 & Oak Hill	105,450.	16,750.	
Stapleburg, Harold & Cecil, Searles Hill Rd.	4,850.	4,400.	
Stapleton, Terence, Sanborn's Clearing	50,150.	11,400.	
Stearns, Richard & Sharon, Mill Brook & Wilder Pond		52,100.	
Stearns, Sharon, as custodian for Owen, Hope & Leigh (Remainder Interest)			
Stearns, Thornton & Phyllis, N/S Blackwater River	1,350.	34,450.	
Stefanski, Daniel, E/S West Salisbury Rd.		100.	1,850.
Stepanik, Joseph & Stephen, S/S Glines Rd.	1,000.	2,000.	
Stephen, George & Emily, Tucker Pond	11,000.	7,100.	
Stevens, Sherman & Kathleen, E/S New Rd., lot 13		4,450.	
Stone, Lloyd Jr., Mill Brook		8,700.	
Suk, Gerald, Tucker Pond	21,050.	5,400.	
Supry, John & Donna, Woodland Estates, lot 11	31,200.	9,050.	
Sutherland, Merlyn & Carol, NE/S Route 4	41,650.	10,500.	
Sutton, Thomas & Judith, Punch Brook & New Rd.		20,300.	
Swett, Rose & Chandler, Sheila Ann, W/S Gerrish Rd.	23,400.	10,200.	
Tanner, Alvin & Marilyn, NE/S Raccoon Hill Rd.	53,100.	17,800.	
Taylor, Beverly, Glines Road	1,750.	3,850.	
Taylor, Charles, W/S Route 4	31,700.	8,900.	
Taylor, Harlean Shaw, SW/S North Rd.		7,900.*	
Taylor, Weymouth, E/S Mutton Rd.	650.	8,950.	
Taylor, Weymouth, E/S Mutton Rd.	24,850.	9,500.	
Terlemezian, Aram & Elizabeth, W/S Route 4		5,800.	
Terlemezian, Aram & Elizabeth, E/S Route 4	1,000.	24,900.	
Terlemezian, Aram & Elizabeth, E/S Route 4 & S/S Ctr Rd.		21,600.	
Terlemezian, Aram & Elizabeth, Off S/S Old Ctr. Rd.		2,200.	
Thibodeau, David Jr., E/S Route 4	5,200.	13,000.	
Thompson, Gordon, W/S West Salisbury Rd.	31,900.	7,700.	
Tilton, Ralph Sr. & Arlene, S/S Route 127		21,800.	
Tolman, Prescott, N/S Franklin Rd.		21,250.	
Trater, Lester & Elizabeth, E/S Hensmith Rd.		7,150.	
Tucker, Brian & Debra, Off Bog Rd.	9,000.	3,000.	
Tucker, Eugene & Patricia, N/S Route 127	41,850.	13,200.	
Twombly, Raymond & Raylene, N/S Center Rd.	58,200.	12,000.*	
Twombly, Raymond & Raylene, S/SCenter Rd.	200.	33,800.*	
Twombly, Raymond & Raylene, CenterSo. Range Rd.		100.	
Uhrin, Gregory & Lisa, Sanborn Clearing	31,450.	8,900.	
Underhill, George & Cynthia, N/S Oak Hill Rd.	34,000.	9,900.	
Underhill, Lola, S/S Franklin Rd.	13,550.	9,800.	

PROPERTY TAX LISTING

	Building Value	Land Value	Mobile Home Value
Underhill, Lola, Off Franklin Rd.		1,250.	
Underhill, Robert Jr. & Lynda, E/S Whittemore Rd.	40,400.	27,450.	
Underhill, William & Heiline, W/S Route 127	1,400.	12,450.	\$ 6,300.
Veinotte, Ernest & Linda, Tucker Pond		2,250.	
Vinal, Richard & Bernice, E/S Route 4		18,600.	
Ward, Jackson & Frances, E/S W Salisbury Rd.		7,450.	
Warren, Michael, S/S Route 127	40,000.	9,300.*	
Warren, Michael, S/S Route 127		350.*	
Warren, Michael, E/S Route 127		9,850.	
Warren, Timothy & Margaret, N/S Franklin Rd.	26,250.	8,000.	
Waters, George & Rosa, Route 127	50.	9,300.	4,500.
Waters, Harry & Leona, E/S Route 127	18,100.	10,200.	
Webb, Alexander & Laura, Duck Pond	32,250.	44,750.	
Welch, Stephen & Denise, N/S Oak Hill Rd.		5,500.	
Wescott, William & Constance, N/S Route 127	43,400.	10,200.	
Wescott, William & Patricia, LTB Route 127	400.	7,950.	8,150.
Weyant, Donald & Olive, S/S Flaghole Rd.	26,650.	10,900.	
Wheeler, Stanley & Barbara, W/S Route 127	16,850.	5,750.	
Wiley, Lawrence & Regina, Corner Routes 127 & 4	40,100.	11,000.	
Williams, Gregory, E/S Route 127	38,000.	13,850.	
Williams, Hazel, N/S Route 4	58,950.	9,150.	
Willow Hill Associates, E/S Route 127		7,250.	
Wood, Kenneth & Karen, W/S Gerrish Rd.		1,100.	
Wood, Leonard & Lri, NE/S Raccoon Hill Rd.	48,450.	15,600.	
Worcester, Thomas & Suzanne, At Mill Brook & Warner	800.	8,700.	
Worrell, William & Phyllis, E/S Old Route 4	7,650.	8,550.	
Wunderlich, George, E/S Mill Rd.	10,750.	18,250.	
Young, Gary, Wilder Pond	1,000.		
Young, Samuel & Joan, S/S Center Rd.	4,200.	7,400.	13,100.
Zampino, Joseph Jr., S/S Mountain Rd.	34,150.	8,050.	
Merrimack Valley School District, Salisbury Elem.	103,400.	19,150.	
NH State of, Dept of Res & Econ Dev, S/S Franklin Rd.		22,600.*	
NH State of, Dept of Res & Econ Dev, Kearsarge Mt.		18,750.*	
Salisbury Cong. Church, N/S Route 127	177,950.	6,150.	
Salisbury Historical Society, Heights	79,800.	2,450.	
Salisbury, Town of, Fellows Cemetery		2,850.	
Salisbury, Town of, E/S Route 4, Jct. Old Route 4		200.	
Salisbury, Town of, Heights	106,550.	11,700.	
Salisbury, Town of, Fire Station	22,900.	8,850.	
Salisbury, Town of, Mill Cemetery		3,100.	
Salisbury, Town of, Community Bldg., NE/S North Rd.	5,100.		
Salisbury, Town of, Academy Hall	28,000.	3,500.	
US Gov't. Army Corps of Engineers, Blackwater Res.		686,050.	

GRAND TOTALS

Total Building Value	\$13,010,350.
Total Land Value	\$ 7,719,500.
Total Mobile Home Value	\$ 180,900.
Total Other Value	\$ 636,200.

*C.U.V.

BIRTHS REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DEC. 31, 1986

Date	Name of Child	Name of Mother	Name of Father
Feb. 6	Justin Gabriel	Debra Martinez-Buckley	Rodney Martinez-Buckley
Feb. 19	Christopher Stephen	Marianne Gaydos	Stephen Porter
Apr. 12	Daniel William, Jr.	Denise Dukette	Daniel William Flanders, Sr.
Apr. 23	Lany Wilfred, Jr.	Susan Glines	Lany Wilfred Clark, Sr.
June 5	Anna Brooks	Lori Brooks Wentworth	Leonard Wood
July 19	Kate Elizabeth	Jo-Ellen Gilbert	Stephen Hanson
Aug. 29	Benjamin Ryan	Amanda Sawyer	Raymond Bailey
Oct. 1	Kerriann	Theresa Dukette	David Pilsbury
Oct. 15	Christian Eric	Carolynne M. Anderson	Jerome Beck
Oct. 31	William Donald	Denise M. Wahl	Stephen Welch
Nov. 1	Matty Virginia	Gina M. Matty	Craig A. Weyant
Nov. 27	Jonathan Nickerson	Donna Morse	Robert Nickerson

MARRIAGES REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DEC. 31, 1986

Date	Name of Groom	Residence	Name of Bride	Residence
June 21	Richard Belliveau	Salisbury	Susan Barrett	Penacook
June 21	Jeffrey Nevin	Salisbury	Rebecca Belanger	Salisbury
July 19	Todd Steenberg	Penacook	Christina Chandler	Salisbury
Aug. 31	Henry B. Schultz	Florida	Elizabeth Phillips	Salisbury
Sept. 20	Steven Williams, Jr.	Salisbury	Hazel Fales	Salisbury
Nov. 1	Everette Smith	Salisbury	Christine Robinson	Concord
Nov. 18	Gary Matulaitis	Connecticut	Barbara Nickerson	Salisbury

DEATHS REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DEC. 31, 1986

Date	Name of Deceased	Place of Death
Oct. 19, 1985	Ronald Rondeau	Boscawen (corrected entry)
March 18	Christopher Dale Wells*	Salisbury
April 6	Dorothy Ipsen	Concord
April 6	Everett Lucia	Concord
April 21	Etta Scott	Franklin
May 23	George F. Waters	Concord
June 15	Maryann A. Dart	Franklin
July 3	Elton E. Griswold*	Concord
Oct. 12	Lawrence Hanson	Concord
Nov. 4	Barbara S. Alexander	Hanover
Dec. 1	Anna M. Peterson	Laconia
Dec. 25	Walter L. Scott, Sr.	Salisbury
*Non-Resident		

I hereby certify that the above is correct according to my belief and knowledge.

DORA RAPALYEA, *Town Clerk*

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TOWN MEETING SCHEDULE

March 10, 1987

Polls Open at 1 P.M. — Close at 9:00 P.M.

TOWN OFFICE HOURS:

Selectmen Meet 2nd and 4th Mondays at 7:00 P.M.

Administrative Assistant Hours:	Thursday & Friday 9:00 A.M. to 4:30 P.M.
Town Clerk Hours:	Tuesday & Wednesday
In charge of:	9:00 A.M. to 11:00 A.M.
Auto Registrations	7:00 P.M. to 8:30 P.M.
Vital Records	
Dog Licenses	
Town Tax Collector Hours:	Tuesday & Wednesday
In charge of:	9:00 A.M. to 11:00 A.M.
Property, Resident, Yield	7:00 P.M. to 8:30 P.M.
Taxes	
Library	Tuesday 9:00 A.M. to Noon Thursday 1 P.M. to 5 P.M. Friday 6:00 P.M. to 8:00 P.M. Saturday 1:00 P.M. to 4:00 P.M.

Cover photo taken by Tim Welch of
Dave and Dora Rapalyea at Old Home Day 1986.